

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

AKORN, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR AN ORDER AUTHORIZING THE EMPLOYMENT OF JENNER & BLOCK LLP
AS ITS COUNSEL EFFECTIVE AS OF JUNE 8, 2020**

The Official Committee of Unsecured Creditors of Akorn, Inc. *et al.* (the “Committee”), applies (the “Application”) for an order, substantially in the form attached hereto as **Exhibit A**, under sections 328 and 1103 of the Bankruptcy Code approving the employment of Jenner & Block LLP (“Jenner & Block”), effective as of June 8, 2020, as its counsel. In support of this Application, the Committee relies upon the Declaration of Catherine L. Steege (the “Steege Declaration”) attached to this Application as **Exhibit B** and the Declaration of Committee Chairperson Dipesh Patel (the “Patel Declaration”) attached to this Application as **Exhibit C**, and respectfully states:

Jurisdiction, Venue and Authority

1. This Court has jurisdiction over this matter under 28 U.S.C. § 1334(b). Venue is proper under 28 U.S.C. § 1409. This matter is a core proceeding under 28 U.S.C. § 157(b)(2).

2. The relief requested in this Application is based on sections 328 and 1103 of the Bankruptcy Code, Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 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 Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.



Rules”), and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

Background

3. On May 20, 2020 (the “Petition Date”), each of the Debtors each filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Court”). The Debtors are operating their businesses and managing their property as debtors in possession under sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

4. On June 3, 2020, the United States Trustee for Region 3 (the “U.S. Trustee”) appointed the Committee to represent the interests of all unsecured creditors in these cases under section 1102 of the Bankruptcy Code. [Dkt. 125] The members of the Committee are: (i) McKesson Corporation; (ii) Douglas Pharmaceuticals America Ltd.; (iii) Walgreens Co.; (iv) Gabelli Funds, LLC; and (v) Rising Pharma Holdings, Inc. On June 8, 2020, the Committee selected Jenner & Block to serve as its lead counsel. The Committee subsequently selected Saul Ewing Arnstein & Lehr LLP to serve as co-counsel, and Huron Consulting Services LLC as its financial advisor in these chapter 11 cases.

Relief Requested

5. By this Application, the Committee requests entry of an order under sections 328 and 1103 of the Bankruptcy Code and in accordance with Bankruptcy Rule 2014 and Local Rule 2014-1 approving the employment of Jenner & Block as the Committee’s lead counsel to represent and assist the Committee in carrying out its duties. The Committee seeks the approval of its retention effective as of June 8, 2020, the date on which Jenner & Block began its representation

of the Committee. The Committee requests that Jenner & Block be retained to perform the services described, and on the terms set forth, in this Application.

Retention of Jenner & Block

6. The Committee seeks authority to retain Jenner & Block to represent it and assist it in connection in carrying out its duties under sections 1102 and 1103 and other provisions of the Bankruptcy Code, because Jenner & Block has extensive bankruptcy and restructuring experience, expertise, and resources.

7. Jenner & Block has more than 500 lawyers in offices in Chicago, New York, Los Angeles, Washington D.C. and, through an affiliated law firm, in London. Jenner is well-qualified to represent the Committee in these chapter 11 cases. Jenner & Block has represented numerous creditor committees, retiree committees, and other significant stakeholders in major chapter 11 cases including those of The Budd Company, Inc., Walter Energy, Inc., AMR Corp., Northwest Airlines Corporation, United Airlines, Inc., Gourmet Kitchens, Inc., and Altheimer & Gray LLP. Jenner & Block also currently represents the Official Committee of Retired Employees in the Commonwealth of Puerto Rico's landmark restructuring case under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act. Jenner & Block's bankruptcy attorneys, which include four members of the American College of Bankruptcy and two members of the National Bankruptcy Conference, have represented hundreds of other clients in high-profile bankruptcy case, adversary proceedings, and related appeals around the country.

8. Through its employment of Jenner & Block, the Committee will have the benefit of the knowledge and experience of these attorneys, as well as the ability to call upon attorneys within Jenner & Block with experience in other specialized areas of law as may be needed. The Committee believes that Jenner & Block is qualified to represent it in these cases in a cost-effective, efficient, and timely manner.

Services to be Provided

9. The professional services that Jenner & Block will provide to the Committee include, but are not limited to:

- a. providing legal advice regarding the Committee's organization, duties, and powers in these cases; assist the Committee and represent it in the preparation of motions, applications, objections, notices, orders and other documents necessary in the discharge of the Committee's duties;
- b. evaluating and participating in the Debtors' restructuring process to ensure such process proceeds in the most efficient manner to maximize recoveries to the unsecured creditors;
- c. assisting the Committee in its investigation of the acts, conduct, assets, liabilities, and financial condition of the Debtors and participating in and reviewing any proposed asset sales or dispositions, and any other matters relevant to these cases;
- d. attending meetings of the Committee and meetings with the Debtors and secured creditors, and their attorneys and other professionals, and participating in negotiations with these parties, as requested by the Committee;
- e. taking all necessary action to protect and preserve the interests of the Committee, including possible prosecution of actions on its behalf and investigations concerning litigation in which the Debtors are involved;
- f. assisting the Committee in the review, analysis, and negotiation of any financing or proposed use of cash collateral;
- g. assisting the Committee with respect to communications with the general unsecured creditor body about significant matters in these cases;
- h. reviewing and analyzing claims filed against the Debtors' estates;
- i. representing the Committee in hearings before the Court, appellate courts, and other courts in which matters may be heard, and representing the interests of the Committee before those courts and before the U.S. Trustee;
- j. assisting the Committee in preparing all necessary motions, applications, responses, reports, and other pleadings in connection with the administration of these cases;

- k. assisting the Committee in the review, formulation, analysis, and negotiation of any chapter 11 plan(s) and accompanying disclosure statement(s) that have been or may be filed; and
- l. providing such other legal assistance as the Committee may deem necessary and appropriate.

Jenner & Block's Disinterestedness

10. As described in detail in the Steege Declaration, Jenner & Block has conducted a search of its conflict database and has made other internal inquiries about connections with the Debtors and the entities and individuals listed on Schedule 1 to the Steege Declaration. The Steege Declaration sets forth the scope of the search and those inquiries and their results.

11. The Committee believes that none of Jenner & Block's connections to parties in interest identified in the Steege Declaration disqualify Jenner & Block from serving as counsel to the Committee. The Committee understands that the disclosures by Jenner & Block set forth in the Steege Declaration have been made based upon a review of the best information available at the time.

12. Jenner & Block has agreed to review its files periodically during its employment in these chapter 11 cases to identify any additional connections and, to the extent that any are discovered, will file a supplemental declaration setting forth the additional disclosures required by Bankruptcy Rule 2014(a).

Professional Compensation

13. Jenner & Block intends to apply to the Court for allowance of compensation and reimbursement of expenses for professional services rendered to the Committee in connection with these chapter 11 cases. Subject to Court approval and the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the United States Trustee's Fee Guidelines, as set forth in the Steege Declaration, Jenner & Block will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect as of the date services

are rendered, plus reimbursement of actual, necessary out-of-pocket expenses and other charges incurred by Jenner & Block on the Committee's behalf. The Steege Declaration sets forth information concerning such hourly rates as currently in effect, which are:

Partners	\$650 to \$1,400
Counsel	\$600 to \$1,300
Associates	\$510 to \$880
Staff Attorneys	\$440 to \$525
Discovery Attorneys	\$265 to \$275
Paraprofessionals	\$230 to \$400

14. The primary attorneys expected to render services to the Committee, along with their respective current hourly rates, are partners Catherine L. Steege (\$1,225) and Landon S. Raiford (\$900) and associate William A. Williams (\$630). The Committee believes that Jenner & Block's rates are reasonable and comparable to the rates charged by other firms for similar services.

15. Jenner & Block will not charge any markup to the Committee on fees billed by review attorneys or, to the extent used, any contract attorneys. Moreover, any review attorneys, contract attorneys, or non-attorneys who are employed by Jenner & Block in connection with work performed for the Committee will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and the Bankruptcy Rules.

Notice

16. Notice of this Application has been provided to: (a) the U.S. Trustee for Region 3; (b) counsel for the Debtors; (c) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (d) Wilmington Savings Fund Society, FSB, in its capacity as successor administrative agent under the Term Loan Credit Agreement, or any of its predecessors or successors (the "**Term Loan Agent**"); (e) counsel to the Term Loan Agent; (f) counsel to the ad hoc group of the Debtors' Prepetition Lenders (the "**Ad Hoc Group**"); (g) the United States Attorney's Office for the District of Delaware; (h) the Internal Revenue Service; (i) the Food and

Drug Administration; (j) the Drug Enforcement Administration; (k) the Securities Exchange Commission; (l) the state attorneys general for all states in which the Debtors conduct business; and (m) any party that has requested notice pursuant to Bankruptcy Rule 2002.

17. The Committee submits this Application subject to the understanding that supplemental declarations or revision of the proposed order might be necessary to accommodate any concerns the Court, the United States Trustee, or parties in interest might have.

No Prior Request

18. The Committee has not made any previous request for the relief sought in this Application to this or any other Court.

WHEREFORE, the Committee respectfully requests that this Court grant the Application and enter an order, substantially in the form attached hereto as **Exhibit A**, approving its employment of Jenner & Block as its lead counsel in these chapter 11 cases, effective as of June 8, 2020, and granting the Committee such other and further relief as the Court deems just and proper.

Dated: July 1, 2020

Respectfully submitted,

THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF AKORN, INC., *et al.*

By: /s/ Dipes h Patel

Dipes h Patel, not individually but solely as
Chairperson of the Committee

Exhibit A

Proposed Order

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

Re: Docket No. _____

**ORDER AUTHORIZING EMPLOYMENT OF JENNER & BLOCK LLP AS
COUNSEL FOR THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS EFFECTIVE AS OF JUNE 8, 2020**

This matter is before the Court upon the *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment of Jenner & Block LLP as Its Counsel, Effective as of June 8, 2020* (the “**Application**”), filed by the Official Committee of Unsecured Creditors of Akorn, Inc., *et al* (the “**Committee**”) on July 1, 2020, pursuant to sections 328 and 1103 of Title 11 of the United States Code (the “**Bankruptcy Code**”), and Rules 2014 and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of Delaware. In the Application, the Committee seeks authority to retain and employ Jenner & Block LLP (“**Jenner & Block**”) as its counsel, effective as of June 8, 2020. Upon the representations that, while employed by the Committee, Jenner & Block does not represent any other entity having an adverse interest in connection with these chapter 11 cases in accordance with section 1103(b) of the Bankruptcy Code, and that Jenner & Block has disclosed any connections with parties set

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 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 Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

forth in Rule 2014 of the Bankruptcy Rules; and it appearing that the relief requested in the Application is in the best interest of the Committee and the Debtors' estates, and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b), and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409, and having reviewed the Application and the accompanying *Declaration of Catherine L. Steege in Support of Application of the Official Committee of Unsecured Creditors for Entry of An Order Authorizing the Employment of Jenner & Block LLP As Its Counsel, Effective as of June 8, 2020*, the Court finds and determines that Jenner & Block does not represent any other entity having an adverse interest in connection with these chapter 11 cases in accordance with section 1103(b) of the Bankruptcy Code. Due and proper notice of the Application having been provided, and it appearing that no other or further notice is necessary or required, and the Court having reviewed the Application and having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein, and upon all of the proceedings had before the Court, and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED:

1. The Application is approved, as set forth herein.
2. Pursuant to sections 328 and 1103(a) of the Bankruptcy Code, the Committee is authorized to employ and retain Jenner & Block as its lead counsel in these chapter 11 cases, effective as of June 8, 2020 in accordance with the terms and conditions set forth in the Application.
3. Jenner & Block shall apply for and be compensated for professional services rendered and reimbursement of expenses in connection with the Chapter 11 Cases in compliance with sections 328, 330 and 331 of the Bankruptcy Code and applicable provisions of the

Bankruptcy Rules, the Local Rules, any applicable orders entered by this Court in respect of compensation of professionals and any case-specific fee protocols approved by the Court, after notice and a hearing pursuant to any other applicable procedures and orders of the Court.

4. Jenner & Block also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by attorneys in larger chapter 11 cases effective as of November 1, 2013 (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Jenner & Block in these Chapter 11 Cases.

5. Jenner & Block shall file a notice of any increase of the hourly rates listed in the Application at least ten business days prior to such increase taking effect, and serve the same on the Debtors and the U.S. Trustee.

6. To the extent that there may be any inconsistency between the terms of the Application, the Steege Declaration, and this Order, the terms of this Order shall govern;

7. The Committee is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

8. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

9. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation this Order.

Exhibit B

Declaration of Catherine L. Steege

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

**DECLARATION OF CATHERINE L. STEEGE IN SUPPORT OF THE APPLICATION
OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR ENTRY OF
AN ORDER AUTHORIZING THE EMPLOYMENT OF JENNER & BLOCK LLP AS
ITS COUNSEL, EFFECTIVE AS OF JUNE 8, 2020**

I, Catherine L. Steege, declare the following is true to the best of my knowledge, information, and belief:

1. I am a partner in Jenner & Block LLP (“Jenner & Block” or the “Firm”), a law firm with offices in Chicago, Illinois; New York, New York; Washington, D.C., Los Angeles, California, and London, United Kingdom.² I am currently resident in Jenner & Block’s Chicago office, located at 353 North Clark Street, Chicago, IL 60654. I am a member in good standing of the bar of the State of Illinois, and there are no disciplinary proceedings pending against me.

2. I submit this Declaration in connection with the Application of the Official Committee of Unsecured Creditors of Akorn, Inc., *et al.* (the “Committee”), in the above-captioned jointly administered chapter 11 cases (the “Chapter 11 Cases”) of Akorn, Inc., *et al.* (collectively, the “Debtors”), for an order approving the employment of Jenner & Block as the Committee’s lead

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² The London office is operated by a separate partnership, Jenner & Block London LLP, which is affiliated with Jenner & Block.

counsel effective as of June 8, 2020. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

3. To the extent that any information disclosed herein requires subsequent amendment or modification upon Jenner & Block's completion of further analysis or as additional information regarding creditors and other parties in interest becomes available, one or more supplemental declarations will be submitted to the Court reflecting the same.

Jenner & Block's Qualifications

4. Jenner & Block has more than 500 lawyers in offices in Chicago, New York, Los Angeles, Washington D.C. and, through an affiliated law firm, in London. Jenner is well-qualified to represent the Committee in these chapter 11 cases. Jenner & Block has represented numerous creditor committees, retiree committees, and other significant stakeholders in major chapter 11 cases including those of The Budd Company, Inc., Walter Energy, Inc., AMR Corp., Northwest Airlines Corporation, United Airlines, Inc., Gourmet Kitchens, Inc., and Altheimer & Gray LLP. Jenner & Block also currently represents the Official Committee of Retired Employees in the Commonwealth of Puerto Rico's landmark restructuring case under Title III of the Puerto Rico Oversight, Management, and Economic Stability Act. Jenner & Block's bankruptcy attorneys, which include four members of the American College of Bankruptcy, have represented hundreds of other clients in high-profile bankruptcy case, adversary proceedings, and related appeals around the country.

5. In preparing for its representation of the Committee, Jenner & Block has become familiar with the background pertaining to the Debtors' businesses, the background of their bankruptcy filings and proposed restructuring, and many of the potential legal issues that may arise in the context of the Committee's discharge of its duties. I believe that Jenner & Block is both qualified and able to represent the Committee in these cases in an efficient and timely manner.

Services to be Provided

6. I anticipate that in connection with these Chapter 11 Cases, Jenner & Block will provide the following services to the Committee, among others:

- a. providing legal advice regarding the Committee's organization, duties, and powers in these cases; assist the Committee and represent it in the preparation of motions, applications, objections, notices, orders and other documents necessary in the discharge of the Committee's duties;
- b. evaluating and participating in the Debtors' restructuring process to ensure such process proceeds in the most efficient manner to maximize recoveries to the unsecured creditors;
- c. assisting the Committee in its investigation of the acts, conduct, assets, liabilities, and financial condition of the Debtors and participating in and reviewing any proposed asset sales or dispositions, and any other matters relevant to these cases;
- d. attending meetings of the Committee and meetings with the Debtors and secured creditors, and their attorneys and other professionals, and participating in negotiations with these parties, as requested by the Committee;
- e. taking all necessary action to protect and preserve the interests of the Committee, including possible prosecution of actions on its behalf and investigations concerning litigation in which the Debtors are involved;
- f. assisting the Committee in the review, analysis, and negotiation of any financing or proposed use of cash collateral;
- g. assisting the Committee with respect to communications with the general unsecured creditor body about significant matters in these cases;
- h. reviewing and analyzing claims filed against the Debtors' estates;
- i. representing the Committee in hearings before the Court, appellate courts, and other courts in which matters may be heard, and representing the interests of the Committee before those courts and before the U.S. Trustee;
- j. assisting the Committee in preparing all necessary motions, applications, responses, reports, and other pleadings in connection with the administration of these cases;

- k. assisting the Committee in the review, formulation, analysis, and negotiation of any chapter 11 plan(s) and accompanying disclosure statement(s) that have been or may be filed; and
- l. providing such other legal assistance as the Committee may deem necessary and appropriate.

Jenner & Block's Disinterestedness and Connections

7. Attached to this Declaration as **Schedule 1** is a list of parties in interest in these Chapter 11 Cases provided to Jenner & Block by the Debtors' counsel.

8. Jenner & Block has developed procedures to enable it to ensure compliance with the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any local rules of the Court regarding the employment of professionals under the Bankruptcy Code. In the ordinary course of business, Jenner & Block requires its professionals, before accepting the representation of a new client or the representation of an existing client in a new matter, to perform a conflict check. Jenner & Block's conflict check procedures include a review of a database that includes every matter on which Jenner & Block is or at one time was retained and, in each instance, to the extent known, includes the identity of related and adverse parties. Jenner & Block regularly updates this database.

9. Following those procedures, I asked Jenner & Block personnel to compare the names listed on Schedule 1 with a database containing the names of all Jenner & Block clients and former clients who were clients at any time during the past five years, and related conflict information, to research information about affiliates of the listed entities, to distribute an email inquiry to all Jenner & Block attorneys, and to make follow-up inquiries.

10. Based upon information ascertained using the foregoing procedures, I believe that neither Jenner & Block nor any of its attorneys are providing or will provide any representation or advice to any of the entities listed on Schedule 1, including any who are current clients, for any matter arising in or in connection with these Chapter 11 Cases, and has not provided any such services.

11. Also based on the results of the review procedures, I believe neither Jenner & Block nor any of its attorneys, has any connections (as that term is used in Bankruptcy Rule 2014), with any of the entities listed on Schedule 1, except as set forth on **Schedule 2** hereto, which discloses Jenner & Block's current or former representation of certain entities or affiliates of certain entities listed on Schedule 1 in matters that are not related to the Debtors or these Chapter 11 Cases. None of the entities listed on Schedule 2 accounted for more than 2.5% of Jenner & Block's total revenues in 2019. I do not believe that any current or former representation of any entity listed on Schedule 2 in such unrelated matters prevents Jenner & Block from serving as counsel to the Committee in these Chapter 11 Cases.

12. Jenner & Block's practices encompass the representation of many investors, financial institutions and other entities, some of which may be or may become creditors or parties in interest, including potential acquirers of assets in these Chapter 11 Cases. Furthermore, as part of its practice, Jenner & Block appears in cases, proceedings, and transactions involving numerous attorneys, accountants, and financial advisors, both in adverse and non-adverse roles, some of which may represent the Debtors, creditors, or parties in interest, or themselves be creditors or parties in interest in these Chapter 11 Cases, or employ persons with whom Jenner & Block attorneys have personal or familial relationships. It is not practicable for Jenner & Block to list all such representations and relationships, but I believe that none of them would prevent Jenner & Block from being a disinterested person, would involve the holding or representation of an interest adverse to the estate, or would create a conflict of interest with respect to this employment. Jenner & Block has not and will not represent any of these creditors, investors, potential acquirers, parties in interest, attorneys, financial advisors, accountants or any other entity in or in connection with these Chapter 11 Cases.

13. To the extent that, during or at the conclusion of Jenner & Block's employment in these Chapter 11 Cases, it discovers any facts bearing on matters described in this Declaration, Jenner & Block will supplement the information contained in this Declaration.

14. Based on the foregoing, I believe that neither I, Jenner & Block, nor any of its attorneys holds or represents any interest adverse to the Committee. Accordingly, I submit that Jenner & Block is not disqualified for employment by the Committee under sections 328 and 1103 of the Bankruptcy Code to represent and assist the Committee in discharging its duties.

15. In addition, to the best of my knowledge, information and belief, neither I, Jenner & Block, nor any of its attorneys is a relative of, or has been so connected to, any judge of the United States Bankruptcy Court for the District of Delaware, the United States Trustee for Region 3, or any employee of the United States Trustee for Region 3 as to make the approval of Jenner & Block's employment improper. Accordingly, I submit that Bankruptcy Rule 5002 would not prohibit employment of Jenner & Block as attorneys for the Committee.

Compensation

16. Jenner & Block will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect when the legal services are rendered. Jenner & Block's current hourly rates are:

Partners	\$650 to \$1,400
Counsel	\$600 to \$1,300
Associates	\$510 to \$880
Staff Attorneys	\$440 to \$525
Discovery Attorneys	\$265 to \$275
Paraprofessionals	\$230 to \$400

The primary attorneys expected to render services to the Committee, along with their respective current hourly rates, are partners Catherine L. Steege (\$1,225) and Landon S. Raiford (\$900) and associate William A. Williams (\$630).

17. The charges for the attorneys who will render services to the Committee will be based upon actual time spent and upon the experience and expertise of the attorney or legal assistant involved. The hourly rates set forth above are subject to periodic adjustments (generally on January 1 of each year) to reflect economic and other conditions.³

18. The hourly rates set forth above are consistent with the rates that Jenner & Block charges other comparable clients for similar services, whether in or outside of chapter 11, regardless of the location of the client or the court in which a matter is pending. The hourly rates listed above are appropriate and not significantly different from (a) the rates that Jenner & Block charges for other similar types of representations or (b) the rates that other counsel of similar expertise and experience would charge to do work similar to the work Jenner & Block will perform in these Chapter 11 Cases.

19. It is Jenner & Block's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone conference call and international call charges, mail, express mail, and overnight delivery service charges, special or hand delivery charges, document retrieval charges, photocopying charges, charges for mass mailings (including envelopes and labels) provided by Jenner & Block to outside copying services, travel expenses, expenses for "working meals," computerized research, transcription costs, and non-ordinary overhead expenses such as secretarial and other overtime. Jenner & Block will charge these Chapter 11 Cases for these expenses in a manner and at rates consistent with charges made generally to Jenner & Block's

³ For example, like many similar law firms, Jenner & Block increases the hourly billing rate of attorneys and paraprofessionals yearly in the form of: (a) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (b) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013. As set forth in the Order, Jenner & Block has agreed to provide at least ten business days' notice to the Debtors and the U.S. Trustee before implementing any periodic increases and has agreed to file such notice with the Court.

other clients and within the guidelines set forth in Rule 2014-1 of the Local Rules and all amendments and supplemental standing orders of the Court. Jenner & Block believes that it is more appropriate to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients. Jenner & Block does not charge clients for office supplies.

20. Notwithstanding the foregoing and consistent with the Local Rules, Jenner & Block will charge no more than \$0.10 per page for black-and-white photocopying and no more than \$0.50 per page for color copies. Jenner & Block does not charge its clients for domestic facsimile transmissions or for office supplies and will not seek reimbursement for them in this case.

21. Jenner & Block will apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rule and any other applicable procedures and orders of the Court. In connection with any employment or interim or final fee application Jenner & Block files in these Chapter 11 Case, Jenner & Block will make a reasonable effort to comply with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013*.

22. Jenner & Block does not at this time intend to staff on this matter members of its in-house electronic discovery team, which consists of both review attorneys and non-attorney electronic discovery support staff. However, in the event such services become needed, the hourly rates currently in effect for the electronic discovery team are: (a) \$265 - \$275 for review attorneys, and (b) \$230-\$400 for non-attorney support staff. Jenner & Block will not charge any markup with respect to fees billed by the review attorneys or, to the extent used, any contract attorneys. Moreover, any review attorneys, contract attorneys, or non-attorneys who are employed by the

Committee in connection with work performed by Jenner & Block will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code.

23. Jenner & Block does not share fees with any attorneys except to the extent permitted by section 504 of the Bankruptcy Code.

Response to U.S. Trustee Fee Guideline Questions

24. The following answer the questions in Section D.1 of the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013:

- a. Jenner did not agree to any variations from, or alternatives to, its standard or customary billing arrangements for this engagement.
- b. None of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case.
- c. Jenner & Block has not represented the Committee in the 12 months prepetition.
- d. Jenner & Block and the Committee are currently in the process of formulating a budget and staffing plan, recognizing that in the course of large cases like these chapter 11 cases, it is highly likely that there may be a number of unforeseen circumstances that will need to be addressed by the Committee and its counsel giving rise to additional fees and expenses.

I declare under penalty of perjury as provided in 28 U.S.C. § 1746 that the foregoing is true and correct according to the best of my knowledge, information and belief.

Dated: July 1, 2020

/s/ Catherine L. Steege
Catherine L. Steege

Schedule 1

Debtors

10 Edison Street LLC
13 Edison Street LLC
Advanced Vision Research Inc.
Akorn (New Jersey) Inc.
Akorn AG
Akorn Animal Health Inc.
Akorn Canada Inc.
Akorn Inc.
Akorn India Private Ltd.
Akorn International SARL
AKORN Ophthalmics Inc.
Akorn Sales Inc.
Clover Pharmaceuticals Corp.
Covenant Pharma Inc.
Hi-Tech Pharmacal Co. Inc.
Inspire Pharmaceuticals Inc.
Oak Pharmaceuticals Inc.
Olta Pharmaceuticals Corp.
VersaPharm Inc.
VPI Holdings Corp.
VPI Holdings Sub LLC
WorldAkorn Pharma Mauritius

Equityholders holding greater than 5%

Akella, Rao
Akorn Holdings LP
BlackRock Inc.
CEDE & Co.
EJ Financial Enterprises Inc.
Kapoor, John, Dr.
Renaissance Technologies LLC
Stonehill Capital Management LLC
Vanguard Group, The

Banks/Lenders/UCC Lien Parties/Administrative Agent

40/86 Advisors Inc.
Aegon USA Investment Management LLC
Apollo Global Management Inc.
Bank of America Corp.
Bank of Montreal
Barclays Bank Plc
Barclays plc
Bardin Hill Investment Partners LP
Benefit Street Partners LLC

Blackrock Financial Management Inc.
BlackRock Inc.
BlueMountain Capital Management LLC
Brigade Capital Management LP
Canyon Capital Advisors LLC
Carlyle Group LP, The
Carlyle Investment Management LLC
CIFC Asset Management LLC
Credit Suisse Asset Management LLC
Credit Suisse Group AG
CVC CR Parts LLC
DSC Meridian Capital LP
Eaton Vance Management
Effcon Laboratories Inc.
Elliott Associates LP
EP Canyon Ltd.
First Colony Bank
First Trust Advisors LP
Five Arrows Managers NA LLC
Five Arrows Managers North America LLC
Garrison Investment Group LP
Goldentree Asset Management LP
Goldman Sachs Bank USA
GSO Capital Partners LP
H/2 Credit Manager LP
Insight North America LLC
Investcorp Credit Management US LLC
JPMorgan Bank Branch 0802
JPMorgan Chase & Co.
JPMorgan Chase Bank NA
Loomis Sayles & Co. LP
Madison Capital Funding LLC
Midocean Partners LP
MJX Asset Management LLC
Nationsbank NA (South)
Neuberger Berman Investment
Neuberger Berman Investment Advisors
New York Life Investment Management LLC
Nut Tree Capital Management LP
Pinebridge Investments LLC
Pretium Capital Management LLC
Rubric Capital Management LP
Shenkman Capital Management Inc.
Silvermine Capital Management LLC
Stonehill Capital Management LLC
Symphony Asset Management LLC
Thermo Fisher Financial Services Inc.
Toshiba Financial Services

TPG Opportunities Partners LP
Trimaran Advisors LLC
Voya Investment Management Co. LLC
Wells Fargo Equipment Finance Inc.
Western Asset Management Co. LLC
Whitebox Advisors LLC
Whitefort Capital Master Fund LP
Wilmington Savings Fund Society FSB

Contract Counterparties

Advanced Resources LLC
Aerotek Commercial Staffing
Agilent Technologies Inc.
Albemarle Corp.
Alliance Pharmacy, The
Allied Universal Security Services
Ankura Consulting Group LLC
Aramark Uniform Services
Arthur J. Gallagher RMS Inc.
Associates of Cape Cod Inc.
AT&T Inc.
Barry-Wehmiller Design Group Inc.
Burns & McDonnell Engineering Co. Inc.
Burwood Group Inc.
Busbee, Brandon
Castle Hill Pharmaceutical Distributors
Catalent Micron Technologies
Catalent Pharma Solutions RTP
CDW Direct LLC
Celgene Corp.
Charles River Laboratories International Inc.
Cintas Corp.
ClarusONE Sourcing Services LLP
Colbert Packaging Corp.
Comcast Corp.
Confiance Analytix
Costco Wholesale Corp.
Crystal Pharma SAU
Cumberland Consulting Group LLC
Denison Pharmaceuticals Inc.
Dimension Data North America Inc
DPS Group Inc.
Dr. Reddy's Laboratories Inc.
EDI Staffing Inc.
Element Materials Technology Ltd.
Eurofins EAG Materials Science LLC
Eurofins Lancaster Laboratories Inc.
Evoqua Water Technologies LLC

Excelvision AG
FedEx Corp.
Gartner Inc.
Getinge USA Sales LLC
Gordon Flesch Co. Inc.
Health Canada-Sante Canada
Health Trust Purchasing Group LP
Homefield Energy
IMA North America Inc.
Innovative Staff Solutions Inc.
InSite Vision Inc.
Interchem Corp.
Interior Specialty Construction Inc.
inVentiv Health Consulting
IQVIA Inc.
Iron Mountain Inc.
Iron Mountain Records Management
Johnson Controls Inc.
Johnson Controls Security Solutions
Kaiser Foundation Hospitals Inc.
Kubacki, Maureen
Kuehne & Nagel Services Ltd.
Lee Industries Inc.
LogMeIn USA Inc.
Mapi Life Sciences Canada Inc.
McKesson Specialty Arizona Inc.
Mettler-Toledo International Inc.
mindSHIFT Technologies Inc.
Motus LLC
Nelson Labs Fairfield Inc.
Noramco Inc.
NxtTeam Inc.
OptiSource LLC
Oracle America Inc.
PARx Solutions Inc.
Patheon Pharmaceuticals Inc.
Patina Solutions Group Inc.
PQE US Inc.
Premier Group
Premier Purchasing Partners LP
Pride Chemical Solutions Inc.
QPharma Inc.
Regulatory Compliance Associates Inc.
Remote DBA Experts LLC
Rx Sourcing Strategies LLC
RXC Acquisition Co.
RxCrossroads
SAFC Inc.

Sam's Club Pharmacy
Santen Oy
Sartorius Stedim North America Inc.
Scisafe Inc.
SGS North America Inc.
Siegfried USA Inc.
Sigma-Aldrich Corp.
Simple Science LLC
Stericycle Environmental Solutions Inc.
Sterigenics Inc.
Sterling Engineering Inc.
Sterling Pharma Solutions Ltd.
Superior Environmental Equipment Corp.
Syneos Health LLC
Terillum Inc.
Tishcon Corp.
TNR Resources LLC
Tympani LLC
UCB Inc.
Uline Inc.
United Cooling & Refrigeration Inc.
United Parcel Service Inc.
United States, Government of the, Department of Veterans Affairs
Unither USA
Unum Life Insurance Co. of America
Veeva Systems Inc.
Veolia ES Technical Solutions LLC
Veritiv Operating Co.
Walgreens Co.
Water-Jel Technologies LLC
West Pharmaceutical Services Inc.
Westco F.G. Corp.
Whitehouse Analytical Laboratories LLC
Winters Bros Hauling of LI LLC

Current and Former Officers and Directors

Abramowitz, Ken
Bonaccorsi, Joe
Boothe, Douglas
Chapman, Scott
Graves, Adrienne
Johnson, Ronald Mitchel
Kafer, Jonathan
Kapoor, John, Dr.
Kutinsky, Bruce
Lichter, Steven
Meyer, Steven
Pollard, Randall

Portwood, Duane
Rai, Raj
Rappuhn, Terry
Tambi, Brian
Weinstein, Alan
Young, Christopher

Customers

Accuristix
Accutome Inc.
Advance Healthcare Pte Ltd.
AFT Pharmaceuticals Ltd.
Albertsons Cos. LLC
Albertsons Distribution Center
Albertsons LLC
Amazon.com Services Inc.
Amcon Laboratories Inc.
Amerisourcebergen Corp.
Amwo Farma
Anda Inc.
Animal Health International Inc.
AS Medication Solutions LLC
ASD Specialty Healthcare
Aspen Veterinary Resources Ltd.
Associated National Brokerage
Associated Pharmacies Inc.
Associated Retina Consultants
Associates In Ophthalmology Ltd.
Auburn Pharmaceutical Co.
Austin Retina Associates
Bascom Palmer Eye Institute
BCD Pharma Inc.
Beacon Pharmacy LLC
Besse Medical Supply
Bloodworth Wholesale Drugs
Blupax Pharmaceuticals LLC
Burlington Drug Co.
C&S Wholesale Grocers
Capital Wholesale Drug & Co
Cardinal AP
Cardinal Health PR 120 Inc.
Central Sales Co.
Cesar Castillo Inc.
Clipper Distributing Co. LLC
Colorado Retina Associates PC
Contact Lens Centre Australia Ltd.
Corneal Lens Corp. Nz Ltd.
Covetrus North America

CVS Caremark Scottsdale
CVS Pharmacy Inc.
Dakota Drug Inc.
Dean McGee Eye Institute
Delhaize America Distribution LLC
DFAS BVDP SI4701
Dixon-Shane LLC
DMS Pharmaceutical Group Inc.
Drogueria Betances Inc.
Drugs Unlimited Inc.
Eagle Pharmacy LLC
Enclara Pharmacia Inc.
Excel Eye Center
Express Scripts
Eye Care & Cure Corp.
Eye Surgical Association
Genetco Inc.
Giant Eagle Store Inc.
Glase, Bert M.
Golden State Medical Supply Inc.
Hannaford Bros Co.
Harris Teeter Supermarkets Inc.
Harvard Drug Co.
HC Pharmacy Central Inc.
HD Smith LLC
HE Butt Grocery Co.
Healthsource Distributors LLC
Henry Schein GIV
Henry Schein Inc.
High Country Macula, Retina, & Vitreous, PC
Hilco Global
HMPG Pharmacy LLC
Houston Eye Associates PA
Humana Inc.
Hygen Pharmaceuticals Inc.
Hy-Vee Inc.
Independent Pharmacy Cooperative Inc.
Integradose Compounding Services LLC
Johns Hopkins Health Systems Corp.
Justice Ophthalmics Inc.
Kaiser Permanente Inc.
Keysource Acquisition LLC
KPH Healthcare Services Inc.
Kutzsche, Bernd M.
Leadiant Biosciences Inc.
Liberty Procurement Co. Inc.
Logan, Avery Robert
Long Island Vitreoretinal Consultants

Louisiana Wholesale Drugs Co. Inc.
McKesson Financial Center
McKesson Medical-Surgical Inc.
McKesson Specialty Care Distribution LLC
Medline Industries Inc.
Meijer Inc.
Michigan State University
Morris & Dickson Co. Ltd.
MWI Veterinary Supply Co.
National Distribution & Contracting Inc.
North Carolina Mutual Wholesale Drug Co.
Ophthalmic Consultants of Long Island
Ophthalmology Associates
PA Retina Specialists
Patterson Dental Supply Inc.
Patterson Veterinary Supply Inc.
Pelion Surgical LLC
Peyton's Southeastern Inc.
Pfizer Inc.
Prasco Laboratories
Prescription Supply Inc.
Priority Healthcare Distribution Inc.
Propharm Ltd.
Publix Super Markets Inc.
Quality Care Products LLC
Quest Pharmaceuticals Inc.
Real Value Products Corp.
Retina Associates of Cleveland Inc.
Retina Associates of New Jersey
Retina Associates PA
Retina Associates SW PC
Retina Consultants Ltd.
Retina Consultants of Houston
Retina Group of WA PC
Retina Health Center
Retina Institute of California
Retina Institute of Texas PA
Retina Macula Institute
Retina Specialists of Alabama
Retina Vitreous Associates Medical Group Inc.
Retina Vitreous Consultants Inc.
Retinal Consultants Medical Group
Retinal Consultants of AZ Ltd.
Rite Aid Corp.
Rochester Drug Cooperative Inc.
SCA Pharmaceuticals LLC
Schnuck Markets Inc.
SightMD

Smith Drug Co.
Soll Eye
Southeastern Retina Associates PC
Southwest Retina Consultants PA
SuperValu Northeast Region
Target Northern Operations
Taylor Retina Center
Tennessee Retina PC
Texas Retina Association
Thrifty White Warehouse
Top RX LLC
UCLA School of Medicine
Valley Wholesale Drug Co., LLC
Value Drug Co.
Vedco Inc.
Vision Care of Maine Aroostook LLC
Vista Pharm Inc.
Vitreo Retinal Associates
Wakefern General Merchandise
Walgreens Inc.
Walmart Inc.
Wegmans Food Markets Inc.
Winn-Dixie Logistics Inc.
Xgen Pharmaceuticals Inc.
YS Marketing Inc.
Ysasaga, Jason E.

Governmental and Regulatory Agencies

Alabama, State of, Department of Revenue
Amityville, Village (NY)
Ann Arbor, City of (MI), Treasurer
Arizona, State of, Corporate Commission
Arizona, State of, Department of Revenue
Australian Pesticides & Veterinary Medicine Authority
Austrian Patent Office
Babylon, Town of (NY)
Bulgaria, Government of, Patent Office
California, State of, Department of Tax & Fee Administration
California, State of, Franchise Tax Board
Canadian Intellectual Property Office
Colorado, State of, Secretary of State
Connecticut, State of, Department of Revenue Services
Connecticut, State of, Secretary of State
Cyprus, Government of, Department of Registrar of Companies & Official Receiver
Danish Patent & Trademark Office
Delaware, State of
Delaware, State of, Department of State, Division of Corporations
Estonian Patent Office

Finnish Patent & Registration Office
 Florida, State of, Department of Revenue
 Florida, State of, Division of Corporations
 Georgia, State of, Department of Revenue
 German Patent & Trade Mark Office
 Hawaii, State of, Department of Commerce & Consumer Affairs
 Health Canada-Sante Canada
 Hellenic Industrial Property Organization
 Icelandic Intellectual Property Office
 Idaho, State of, Secretary of State
 Idaho, State of, Tax Commission
 Illinois, State of, Department of Revenue
 Illinois, State of, Secretary of State
 Indiana, State of, Secretary of State
 Intellectual Property Office of New Zealand
 Iowa, State of, Secretary of State
 Ireland Intellectual Property Unit
 Italian Patent & Trademark Office
 Kansas, State of, Secretary of State
 Kentucky, Commonwealth of, Department of Revenue
 Kentucky, Commonwealth of, Secretary of State
 Latvia, Government of, Patent Office
 Louisiana, State of, Department of Revenue
 Louisiana, State of, Secretary of State
 Macon, County of (MI), Collector
 Maine, State of, Revenue Services
 Maine, State of, Secretary of State
 Maryland, State of, Revenue Administration Division
 Maryland, State of, State Center
 Massachusetts, Commonwealth of, Department of Revenue
 Michigan, State of, Department of Treasury
 Minnesota, State of, Department of Revenue
 Minnesota, State of, Secretary of State, Business Services
 Mississippi, State of, Secretary of State
 Missouri, State of, Department of Revenue
 Missouri, State of, Secretary of State, Corporations Unit
 Montana, State of, Department of Revenue
 Montana, State of, Secretary of State
 National Institute of Industrial Property
 Nebraska, State of, Department of Revenue
 Nebraska, State of, Secretary of State, Business Services Division
 Netherlands Patent Office
 New Hampshire, State of, Department of State
 New Jersey, State of
 New Jersey, State of, Department of State
 New Jersey, State of, Division of Taxation
 New Mexico, State of, Secretary of State
 New York, State of, Department of State

New York, State of, Department of State's Division of Corporations
 New York, State of, Department of Taxation & Finance
 North Carolina, State of, Department of Revenue
 North Carolina, State of, Secretary of State
 North Dakota, State of, Secretary of State
 Norwegian Industrial Property Office
 Ohio, State of, Department of Taxation
 Oklahoma, State of, Secretary of State
 Oklahoma, State of, Tax Commission
 Oregon, State of, Department of Revenue
 Oregon, State of, Secretary of State
 Pennsylvania, Commonwealth of, Department of Revenue
 Poland, Government of, Patent Office
 Portuguese Institute of Industrial Property
 Rhode Island, State of, Department of Health
 Rhode Island, State of, Department of Revenue
 Rhode Island, State of, Department of State
 South Carolina, State of, Department of Revenue
 South Dakota, State of, Secretary of State
 Spanish Patent & Trademark Office
 State Office for Inventions and Trademarks
 State Patent Bureau of the Government of Lithuania
 Swedish Patent & Registration Office
 Swiss Federal Institute of Intellectual Property
 Tennessee, State of, Department of Revenue
 Tennessee, State of, Secretary of State
 Texas, State of, Comptroller of Public Accounts
 United Kingdom Intellectual Property Office
 United States, Government of the , Department of Labor, Occupational Safety & Health
 Administration
 United States, Government of the, Department of Health & Human Services, Food & Drug
 Administration
 United States, Government of the, Department of Homeland Security
 United States, Government of the, Department of Justice
 United States, Government of the, Department of Justice, Drug Enforcement Agency
 United States, Government of the, Environmental Protection Agency
 United States, Government of the, Federal Trade Commission
 United States, Government of the, Patent & Trademark Offices
 United States, Government of the, U.S. Consumer Product Safety Commission
 Utah State of, Tax Commission
 Utah, State of, Secretary of State
 Vermont, State of, Department of Taxes
 Vermont, State of, Secretary of State
 Virginia, Commonwealth of, Corp. Commission
 Washington, D.C., Office of Tax & Revenue
 Washington, State of, Department of Revenue
 Washington, State of, Secretary of State
 West Virginia, State of, Secretary of State

Wisconsin, State of, Department of Revenue
Wyoming, State of, Secretary of State

Insurance, PFA and Surety Providers

ACE American Insurance Co.
Axis Surplus Insurance Co.
Berkshire Hathaway Specialty Insurance Co.
BlueCross BlueShield of Illinois
Endurance American Insurance Co.
Evanston Insurance Co.
Everest Indemnity Insurance Co.
Federal Insurance Co.
Great American Insurance Co.
Hartford Accident & Indemnity Co.
Hartford Casualty Insurance Co.
Hartford Fire Insurance Co.
Illinois National Insurance Co.
James River Insurance Co.
Lloyd's of London Ltd.
Lloyd's Syndicate 1218 (Newline Management)
Mt Hawley Insurance Co.
Philadelphia Indemnity Insurance Co.
TDC Specialty Insurance Co.
Travelers Casualty & Surety Co. of America
Travelers Excess & Surplus Lines Co.
Trumbull Insurance Co.
Underwriters at Lloyd's London
Washington International Insurance Co.
Wesco Insurance Co.
Westchester Fire Insurance Co.
Western Surety Co.
XL Insurance America Inc.
XL Specialty Insurance Co.

Landlords

275 Pierce St. LLC
AmeriPharma Holdings Inc.
Arthur J. Rogers & Co.
Bonanno, Paul
Cedar Brook Corporate Center LP
DP West Lake at Conway LLC
Duke Realty LP
EGF One Conway LLC
Lester M. Entin Associates
Plymouth-Prairie Associates LLC
Veronica Development Associates

Litigation Parties

Abbott Laboratories Inc.
Actavis Mid Atlantic LLC
Actavis Pharma Inc.
Allergan Inc.
Allergan Sales LLC
AMX Master - Magnetar - Passive Risk Arbitrage
Andrx Laboratories Inc.
Anip Acquisition Co.
AQR Capital Management
Bachrach, Reuben
Barr Laboratories Inc.
Barr Pharmaceuticals LLC
Blackstone Alternative Multi-Strategy Sub Fund IV LLC
Blackstone Diversified Multi-Strategy Fund
Boca Pharmacal Inc.
Booth Family Trust
Bradley Pharmaceutical Inc.
Breckenridge Pharmaceutical Inc.
Brenn Distributors Inc.
Cabasares, Horatio V.
Camline LLC
Capozello, Jason
Caraco Pharmaceutical Laboratories Ltd.
Centrix Pharmaceuticals Inc.
CNH Master Account LP
Cohen, Debra
Connecticut, State of, Attorney General's Office
Contreras, Ana
Copley Pharmaceutical Inc.
Cornerstone Therapeutics Inc.
Cypress Pharmaceuticals
Duke University
E. Claiborne Robins Co. Inc.
ECR Pharmaceuticals Co. Inc.
Edwards Pharmaceuticals LLC
Endo Pharmaceuticals Inc.
Ferndale Laboratories Inc.
Fir Tree Value Master Fund
Fresenius Kabi AG
Gabelli & Co. Investment Advisors Inc.
Gabelli Funds LLC
Glaubach, Felix
Glenmark Generics Ltd.
Goldline Laboratories Inc.
Harvard Drug Group LLC, The
Hawthorn Pharmaceuticals Inc.
Houston Healthcare Systems Inc.
Ironshore Specialty Insurance Co.

Jaymac Pharmaceuticals LLC
Joshi Living Trust
Kim, Sam
Kogut, Merry A.
Kreitz, Tyler
Kutom, Ali H.
KVK-Tech Inc.
Larken Laboratories Inc.
Laser Pharmaceuticals LLC
Louisiana, State of
Lumyna - AQR Global Relative Value UCITS Fund
Magnetar Constellation Fund V LLC
Manikay Master Fund LP
Marnel Pharmaceuticals Inc.
Meda Pharmaceuticals Inc.
Mississippi, State of
MProved Systematic Merger Arbitrage Fund
MProved Systematic Multi-Strategy Fund
Mylan Inc.
Mylan Laboratories Inc.
Mylan Pharmaceuticals Inc.
Pernix Therapeutics LLC
Poly Pharmaceuticals Inc.
Pope, Ann
Pope, Anthony
Prasco LLC
Provepharm Inc.
Pulchinski, Dannis
Pulchinski, Dennis
Rice, Earl
Rivers Edge Pharmaceuticals LLC
Rugby Laboratories Inc.
Shenan, James
Shionogi Inc.
Sun Pharmaceutical Industries Inc.
Takla, Amir
Teva Pharmaceuticals USA Inc.
Teva Women's Health Inc.
Trsar, Dale
TSAR Trust
Twin Master Fund
Twin Opportunities Fund LP
Twin Securities Inc.
United Research Laboratories Inc.
US Consults LLC
Valeant Pharmaceuticals International, Inc.
Valeant Pharmaceuticals North America LLC
Vision Pharma LLC

Walleye Trading LLC
Wangbickler, Michael
Warner Chilcott Corp.
Watson Laboratories Inc.
Wickstrom Auto Group Inc.
Wickstrom, Johnny
Wraser Pharmaceuticals LLC
Zyber Pharmaceuticals

Professionals

Accenture LLP
Advanced Discovery Inc.
AlixPartners LLP
Arnall Golden Gregory LLP
Baker McKenzie LLP
Baker, Donelson, Bearman, Caldwell & Berkowitz PC
Barrasso Usdin Kupperman Freeman & Sarver LLC
Binder Dijker Otte
BonelliErede Pappalardo Studio Legale
Borden Ladner Gervais LLP
Bryan Cave Leighton Paisner LLP
Canadian Healthcare Law
Chapman Pharmaceutical Consulting Inc.
Conrad O'Brien PC
Consilio LLC
Cornerstone Research Inc.
Corporation Service Co. Inc.
Cravath, Swaine & Moore LLP
Deloitte Consulting LLP
Essential Ally LLC
Figliulo & Silverman PC
Finch McCranie LLP
Foley & Lardner LLP
FTI Consulting Inc.
Gibson, Dunn & Crutcher LLP
Grant Thornton LLP
Greenhill & Co.
Greenwood Group LLC
Hyman, Phelps & McNamara PC
Jones Day
Jones Walker LLP
Katten Muchin Rosenman LLP
Khaitan & Co.
King & Spalding LLP
Kopecky Schumacher Rosenberg LLC
Kroll Inc.
Kurtzman Carson Consultants LLC
Latham & Watkins LLP

Legility Inc.
Lewis Brisbois Bisgaard & Smith LLP
Lynn Consulting LLC
Mansukhlal Hiralal & Co.
Merrill Corp.
Michael Best & Friedrich LLP
Miller & Martin PLLC
Morris Nichols Arsht & Tunnell LLP
Murphy Law Group LLC, The
Nardello & Co.
Nixon Peabody LLP
NSF Health Sciences
NSF International
Parker Hudson Rainer & Dobbs LLP
Pestalozzi Attorneys at Law Ltd.
PJT Partners LP
Polsinelli PC
Pricewaterhousecoopers LLP
Quantic Group Ltd., The
Quigg Partners
Renascence LP
Ropes & Gray LLP
Schiff Hardin LLP
Schnader Harrison Segal & Lewis
Segal McCambridge Singer & Mahoney Ltd.
Sterne Kessler Goldstein & Fox
Sughrue Mion PLLC
Taft Stettinius & Hollister LLP
Taylor Porter Brooks & Phillips LLP
Thomson Reuters Corp.
Toscano Consulting Group Inc.
Transperfect Legal Solutions
Wachtell Lipton Rosen & Katz

Taxing Authorities

Alabama, State of, Department of Revenue
Amityville, Village (NY)
Ann Arbor, City of (MI), Treasurer
Arizona, State of, Corporate Commission
Arizona, State of, Department of Revenue
Australian Pesticides & Veterinary Medicine Authority
Babylon, Town of (NY)
California, State of, Department of Tax & Fee Administration
California, State of, Franchise Tax Board
California, State of, Secretary of State
Colorado, State of, Secretary of State
Connecticut, State of, Department of Revenue Services
Connecticut, State of, Secretary of State

Delaware, State of, Department of State, Division of Corporations
 Florida, State of, Department of Revenue
 Florida, State of, Division of Corporations
 Georgia, State of, Department of Revenue
 Georgia, State of, Office of Secretary of State
 Hawaii, State of, Department of Commerce & Consumer Affairs
 Health Canada-Sante Canada
 Idaho, State of, Secretary of State
 Idaho, State of, Tax Commission
 Illinois, State of, Department of Revenue
 Illinois, State of, Secretary of State
 Indiana, State of, Secretary of State
 Iowa, State of, Secretary of State
 Kansas, State of, Secretary of State
 Kentucky, Commonwealth of, Secretary of State
 Louisiana, State of, Department of Revenue
 Louisiana, State of, Secretary of State
 Macon, County of (MI), Collector
 Maine, State of, Secretary of State
 Maryland, State of, Revenue Administration Division
 Maryland, State of, State Center
 Massachusetts, Commonwealth of, Department of Revenue
 Massachusetts, Commonwealth of, Secretary
 Michigan, State of, Corporations Division
 Michigan, State of, Department of Treasury
 Minnesota, State of, Department of Revenue
 Minnesota, State of, Secretary of State, Business Services
 Mississippi, State of, Secretary of State
 Missouri, State of, Department of Revenue
 Missouri, State of, Secretary of State, Corporations Unit
 Montana, State of, Department of Revenue
 Montana, State of, Secretary of State
 Nebraska, State of, Department of Revenue
 Nebraska, State of, Secretary of State, Business Services Division
 New Hampshire, State of, Department of State
 New Jersey, State of
 New Jersey, State of, Department of State
 New Jersey, State of, Division of Taxation
 New Mexico, State of, Secretary of State
 New Mexico, State of, Taxation & Revenue Department
 New York, State of, Department of State
 New York, State of, Department of State's Division of Corporations
 New York, State of, Department of Taxation & Finance
 North Carolina, State of, Department of Revenue
 North Carolina, State of, Secretary of State
 North Dakota, State of, Secretary of State
 Ohio, State of, Department of Taxation
 Oklahoma, State of, Secretary of State

Oregon, State of, Department of Revenue
Oregon, State of, Secretary of State
Pennsylvania, Commonwealth of, Department of Revenue
Rhode Island, State of, Department of Revenue
South Carolina, State of, Department of Revenue
South Dakota, State of, Secretary of State
Tennessee, State of, Department of Revenue
Tennessee, State of, Secretary of State
Texas, State of, Comptroller of Public Accounts
United States, Government of the, Department of Health & Human Services, Food & Drug Administration
United States, Government of the, Department of Homeland Security
United States, Government of the, Department of Justice
Utah State of, Tax Commission
Utah, State of, Secretary of State
Vermont, State of, Department of Taxes
Vermont, State of, Secretary of State
Virginia, Commonwealth of, Corporation Commission
Washington, D.C., Office of Tax & Revenue
Washington, State of, Department of Revenue
Washington, State of, Secretary of State
West Virginia, State of, Secretary of State
Wisconsin, State of, Department of Revenue
Wyoming, State of, Secretary of State

U.S. Trustee, Judges and Court Contacts for the District of Delaware (and key staff members)

Agarwal, Robert
Attix, Lauren
Batts, Cacia
Bello, Rachel
Brady, Claire
Buchbinder, David
Capp, Laurie
Casey, Linda
Cavello, Robert
Chan, Ashley M.
Dice, Holly
Dorsey, John T.
Dortch, Shakima L.
Farrell, Catherine
Fox, Timothy J., Jr.
Gadson, Danielle
Giordano, Diane
Green, Christine
Gross, Kevin
Hackman, Benjamin
Haney, Laura

Heck, Jeffrey
Johnson, Lora
Leamy, Jane
Lopez, Marquietta
McCollum, Hannah M.
O'Malley, James R.
Owens, Karen B.
Panacio, Michael
Richenderfer, Linda
Sarkessian, Juliet
Scaruzzi, Sherry
Schepacarter, Richard
Serrano, Edith A.
Shannon, Brendan L.
Silverstein, Laurie Selber
Sontchi, Christopher S.
Starr, Karen
Strupczewski, Karen
Szymanski, Cheryl
Tinker, T. Patrick
Vara, Andy
Villagrana, David
Vinson, Ramona
Walker, Jill
Walrath, Mary
Werkheiser, Rachel
Wynn, Dion

Unsecured Creditors

ACV Enviro CC
Albea Thomaston Inc.
Alcami Corp.
ALKU LLC
Amber International
American Express Co.
AmerisourceBergen Global Services
Andler South Corp.
Andon Brush Co. Inc.
Aptar Pharma
Aramark Cleanroom Services
Bam Connection LLC, The
Berlin Packaging LLC
Bosch Packaging Services Inc.
Call One Inc.
Cardinal Health Inc.
CaremarkPCS Health LLC
Catalent Pharma Solutions
Cedar Brook 5 Corporate Center LP

Centerpoint Venture II LLC
Cenveo Inc.
Concur Technologies Inc.
Corden Pharma Latina SPA
Covance Labs
C-Squared Pharma
CVS Caremark
CVS Pharmacy Inc.
Denovo Ventures LLC
Disc Graphics Inc.
Douglas Pharmaceuticals America
Eagle Pharmacy LLC
EMD Millipore Corp.
Empire Freight Logistics LLC
Ethypharm SA
Everlight Chemical Industrial Corp.
Fisher Scientific International Inc.
Gerresheimer Glass Inc.
Golden State Medical Supply Inc.
Greenwood Group LLC
Halocarbon Products Corp.
HealthCheck 360
International Vitamin Corp.
J. Knipper & Co. Inc.
Jarden Plastic Solutions
Kelly Services Inc.
Laboratoire Unither Amiens
Lakeview Medical Center Inc. of Rice Lake
Lasalle Network
Leadiant Biosciences Inc.
Liquent Inc.
Marcor Development
Mckesson Financial Center
Medical Packaging Inc.
Micro Filtration Inc.
Mikart Inc.
Mini Graphics Inc.
MJS Packaging
Morris & Dickson Co. Ltd.
Novation LLC
Optel Canada
OptumRx Inc.
Pall Corp.
Parexel International LLC
Particle Dynamics
Patheon NV
Peyton's Southeastern Inc.
Platinum Press Inc.

PPD Development LP
ProPharma Group
Protocol Link Inc.
Qualanex LLC
RHO Inc.
Roadtex Transportation Inc.
RxCrossroads
Sanofi SA
Septodont Inc.
Skan AG
Sofgen Pharmaceuticals LLC
SSCI
Steris Corp.
Teva Api Inc.
Toscano Consulting Group Inc.
United States Pharmacopeial Convention, The
United States, Government of the, Department of Treasury
Viking Healthcare Solutions Inc.
VWR International LLC
Walgreens Co.
Walmart Inc.
Waters Corp.
WestRock Co.
Workiva Inc.
Xellia Pharmaceuticals ApS

Utilities

1390 Fairview
275 Pierce St. LLC
Ameren 1390 Fairview
Ameren Distribution
Ameren Illinois
Ameren Light
AT&T Inc.
BCN Telecom Inc.
Cablevision Systems Corp.
Call One Inc.
Comcast Corp.
ComEdison
Decatur, City of (IL)
Direct Energy Wyckles
Franklin, Township of (NJ)
Franklin, Township of (NJ), Sewage
Freepoint Energy Solutions
Homefield Energy
National Grid plc
New York Power Authority
North Shore Gas

PSE&G Co.
PSEG
Sensible Solar Solutions LLC
Sprague Operating Resources LLC
Suffolk County Water Authority Inc.
Verizon Wireless
Vonage Business Solutions Inc.
Windstream Holdings Inc.

Vendors

Advanced Instruments Inc.
Agilent Technologies Inc.
AirGas Inc.
Albany Molecular Research Inc.
Alcami Corp.
Amsterdam Pharmacy
Ashland Specialty Ingredients GP
Atrium Staffing LLC
B&B Instruments Inc.
Badger Biomedical LLC
BASF SE
Becton Dickinson & Co.
Bell Flavors & Fragrances Inc.
BioCold Environmental LLC
Biocon Ltd.
BioScience Laboratories Inc.
BioStudy Solutions LLC
Brenntag AG
Brookfield Asset Management Inc.
Capua Bioservices SpA
Caron Treatment Centers
Castle Hill Pharmaceutical Distributors
Catalent Micron Technologies
Catalent Pharma Solutions
CEM Corp.
Charles Ross & Son Co.
ChemWorth Corp.
Chongqing Carelife Pharmaceutical Ltd.
Cole-Parmer Instrument Co. LLC
Croda International plc
Crystal Pharma SAU
Delta Industries Inc.
Dishman Carbogen Amcis Ltd.
Dow Chemical Co., The
DuPont Nutrition USA Inc.
East Norriton Pharmacy
Espee Biopharma Inc.
Eurofins EAG Materials Science

Euticals SpA
Evonik Degussa Corp.
Excelvision AG
Fabbrica Italiana Sintetici
Farmabios SpA
Farmabios SpA, Italy
Flavine North America Inc.
Gateway Analytical LLC
Gerresheimer Glass Inc.
Gibraltar Laboratories Inc.
Givaudan SA
Glenmark Pharmaceuticals Ltd.
Greenhill & Co.
Harry's Pharmacy
Honeywell Fluka
HunterLab
Ingredion Inc.
Inorganic Ventures Inc.
International Group Inc., The
Intertek Group plc
Iron Mountain Inc.
KBS Pharma
Kelly Services Inc.
Kruss GmbH
LGC Group Ltd.
Lipoid LLC
Lubrizol Corp., The
Macron Fine Chemicals
Main Pharmacy
McCrone Associates
McCrone Group, The
McKesson Financial Holdings Ltd.
Medichem SA
Micro Labs Ltd.
Micro Measurement Laboratories Inc. LLC
Netzsch Group
Novo Nordisk Pharmatech A/S
Pacific BioLabs Inc.
Pall Corp.
Particle Technology Labs
PBI International
PBI Pharmacy
Peak Scientific Inc.
Penta International Corp.
Pfizer Inc.
Phenomenex Inc.
Quimica Sintetica SA
Rios Pharmacy Inc.

Rochem International Inc.
SAFC Inc.
Sannova Analytical Inc.
Sanofi SA
Sartorium
Sartorius AG
Scisafe Inc.
SGD SA
SGS Laboratories
Sigma-Aldrich Corp.
Solvias AG
Sotax AG
SP Scientific Inc.
Specturm Chemical Manufacturing Corp.
SST Corp.
Sterigenics US LLC
TA Instruments Inc.
Tergus Pharma LLC
Teva Pharmaceutical Industries Ltd.
Thermo Electron North America LLC
Thermo Fisher Scientific Inc.
TLC Pharmaceuticals Standards Ltd.
Tomita Pharmaceuticals Co. Ltd.
TRC Chemicals Canada
Tuttnauer USA
Waters Corp.
West Pharmaceutical Services Inc.
Whitehouse Labs
Willing, Jingsu
Xellia Pharmaceuticals ApS
Zhejiang Haisen Pharmaceutical Co. Ltd.

SCHEDULE 2**Current/Former Client Representations Reflected in Conflicts/Database Search**

The following entities are either current or former clients of Jenner & Block or affiliates of current or former clients of Jenner & Block. None of the representations listed below involve or involved matters related to the Debtors or their chapter 11 cases, nor did any account for more than 2.5% of Jenner & Block's total revenues in 2019.

Name of Entity Searched	Name of Entity and/or Affiliate of Entity That Is a Jenner & Block Client	Client Status	Relationship to Debtors
Cede & Co.	The Depository Trust and Clearing Corp.	Current	Equityholder
Renaissance Technologies, LLC	Renaissance Technologies, LLC	Current	Equityholder
Aegon USA Investment Management, LLC	AMTAX Holdings 2001-1 U, 2001, J LLC	Current	Secured Creditor
Apollo Global Management, Inc.	Claire's Stores, Inc.	Current	Secured Creditor
Bardin Hill Investment Partners, LP	Bardin Hill Investment Partners	Current	Secured Creditor
Brigade Capital Management, LP	Brigade Capital Management	Former	Secured Creditor
Elliot Associates, LP	Elliot Management Corp.	Current	Secured Creditor
JPMorgan Chase Bank, NA	JPMorgan Chase Bank, NA	Current	Secured Creditor
Loomis Sayles & Co., LP	Natixis	Current	Secured Creditor
Symphony Asset Management	Nuveen Investments, Inc.; Nuveen Asset Management LLC	Current	Secured Creditor
Credit Suisse	Neil Barofsky as Independent Monitor for Credit Suisse	Current	Secured Creditor
AT&T, Inc.	AT&T Services, Inc.	Current	Contract Counterparty
Catalent Pharma Solutions RTP	Catalent, Inc.	Former	Contract Counterparty
CDW Direct, LLC	CDW Direct, LLC	Former	Contract Counterparty
Cintas Corp.	Cintas Corp.	Former	Contract Counterparty
Comcast Corp.	Comcast Corp.	Current	Contract Counterparty
FedEx Corp.	FedEx Corp.	Former	Contract Counterparty
McKesson Specialty Arizona, Inc.; McKesson Financial Center	McKesson Corp.	Current	Contract Counterparty; Customer
Oracle America, Inc.	Oracle America, Inc.	Former	Contract Counterparty
Sam's Club Pharmacy	Sam's Club Pharmacy	Former	Contract Counterparty
Santen OY	Santen Pharma	Current	Contract Counterparty
United Parcel Service, Inc.	United Parcel Service, Inc.	Current	Contract Counterparty
Veolia ES Technical Solutions, LLC	Veolia ES Technical Solutions, LLC	Former	Contract Counterparty
Walgreens Co.; Walgreens, Inc.	Walgreens Co.	Current	Contract Counterparty; Customer
Amazon.com Services, Inc.	Amazon, Inc.; Amazon.com, Inc.; Amazon Web Services; Twitch Interactive, Inc.	Current; Former	Customer
CVS Caremark Scottsdale	CVS Health Corp.	Former	Customer
Johns Hopkins Health Systems Corp.	Johns Hopkins University	Current	Customer
Medline Industries, Inc.	Medline Industries, Inc.	Current	Customer
Pfizer, Inc.	Pfizer, Inc.	Current	Customer
Rite Aid Corp.	Rite Aid Corp.	Former	Customer
Walmart, Inc.	Walmart, Inc.	Former	Customer
Winn-Dixie Logistics, Inc.	Winn-Dixie Stores, Inc.	Former	Customer

State of Montana Dept. of Revenue	State of Montana Dept. of Revenue	Current	Governmental/Regulatory Agency
Berkshire Hathaway Specialty Insurance Co.	Netjets Inc.	Current	Insurance Company
Bluecross Blueshield of Illinois	Blue Cross Blue Shield Association; Health Care Service Corp.	Current; Former	Insurance Company
Great American Insurance Co.	Great American Insurance Co.	Current	Insurance Company
Abbot Laboratories, Inc.	Abbot Laboratories, Inc.	Current	Litigation Party
AQR Capital Management	AQR Capital Management	Former	Litigation Party
Duke University	Duke University	Current	Litigation Party
Fir Tree Value Master Fund	Fir Tree Partners	Former	Litigation Party
Accenture, LLP	Accenture, LLP	Former	Ordinary Course Professional
Schiff Hardin, LLP	Schiff Hardin, LLP	Former	Ordinary Course Professional
American Express Co.	American Express Co.	Current	Unsecured Creditor
Ameren Illinois	Ameren Corp.	Current	Utility
Cablevision Systems Corp.	Altice USA	Current	Utility
National Grid PLC	National Grid USA	Current	Utility
North Shore Gas	North Shore Gas	Current	Utility
PSEG; PSEG Co.	Public Service Enterprise Group, Inc.	Current	Utility
Verizon Wireless	Verizon Wireless	Former	Utility
Windstream Holdings, Inc.	Windstream Holdings, Inc.	Current	Utility
Brookfield Asset Management, Inc.	Brookfield Asset Management, Inc.	Former	Vendors
The Dow Chemical Co.	The Dow Chemical Co.	Former	Vendors
The McCrone Group	The McCrone Group	Current	Vendors

Exhibit C

Declaration of Committee Chairperson Dipesh Patel

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 20-11177 (KBO)

(Jointly Administered)

**DECLARATION OF COMMITTEE CHAIRPERSON DIPESH PATEL IN SUPPORT OF
THE APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT OF
JENNER & BLOCK LLP AS ITS COUNSEL, EFFECTIVE AS OF JUNE 8, 2020**

I, Dipesh Patel, hereby declare that the following is true to the best of my knowledge, information, and belief:

1. I am the General Counsel and Secretary of Rising Pharma Holdings, Inc., and am serving as chairperson of the Official Committee of Unsecured Creditors (the “Committee”) of the debtors (the “Debtors”) in the above-captioned cases.

2. I have read and am familiar with the contents of the *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of Jenner & Block LLP as Its Counsel, Effective as of June 8, 2020* (the “Application”), filed contemporaneously herewith.

3. This Declaration is provided pursuant to the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013 (the “Appendix B Guidelines”). I am

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 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 Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

informed by Jenner & Block that Paragraph D.2 of the Appendix B Guidelines requires that any application for employment of an attorney under sections 327 and 1103 of the Bankruptcy Code be accompanied by a verified statement from the proposed client that addresses the following:

- a. The identity and position of the person making the verification. The person ordinarily should be the general counsel of the debtor or another officer responsible for supervising outside counsel and monitoring and controlling legal costs.
- b. The steps taken by the client to ensure that the applicant's billing rates and material terms for the engagement are comparable to the applicant's billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- c. The number of firms the client interviewed.
- d. If the billing rates are not comparable to the applicant's billing rates for other nonbankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- e. The procedures the client has established to supervise the applicant's fees and expenses and to manage costs. If the procedures for the budgeting, review and approval of fees and expenses differ from those the client regularly employs in nonbankruptcy cases to supervise outside counsel, explain how and why. In addition, describe any efforts to negotiate rates, including rates for routine matters, or in the alternative to delegate such matters to less expensive counsel.

THE COMMITTEE'S SELECTION OF COUNSEL

4. On June 3, 2020, pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for Region 3 (the "U.S. Trustee") appointed certain creditors to serve on the Committee in connection with these chapter 11 cases. The members of the Committee are: (i) McKesson Corporation; (ii) Douglas Pharmaceuticals America Ltd.; (iii) Walgreens Co.; (iv) Gabelli Funds, LLC; and (v) Rising Pharma Holdings, Inc. As a member and chairperson of the Committee, I was directly involved with the Committee's selection process for counsel in these chapter 11 cases.

5. After the Committee was formed, the Committee received solicitations from numerous firms interested in serving as the Committee's counsel. On June 8, 2020, the Committee conducted a series of interviews during which several firms, including Jenner & Block, presented their qualifications as potential counsel to the Committee. At the conclusion of the interviews, the Committee selected Jenner & Block to serve as its lead counsel.

6. In connection with the interviews, the Committee evaluated the breadth of the firms' experience and particular areas of expertise, the firms' prior history of representing committees in chapter 11 cases, and each firms' ability to efficiently address the particular issues present in these cases.

7. The Committee selected Jenner & Block as its counsel because of the firm's extensive experience and knowledge in the field of creditors' rights, business reorganizations and liquidations under chapter 11 of the Bankruptcy Code, its knowledge of the Debtors' industry and its expertise and experience representing official committees before the bankruptcy courts throughout the country.

8. At the request of the Committee, Jenner & Block began providing legal services immediately.

BILLING RATE STRUCTURE

9. Jenner & Block has informed the Committee that its rates for bankruptcy representations are the same as its rates for non-bankruptcy representations. The hourly rates charged by Jenner & Block attorneys vary with the experience and seniority of the individuals assigned and not as a function of whether the services performed relate to a bankruptcy engagement or a non-bankruptcy engagement.

10. Jenner & Block also has informed the Committee that it endeavors to set hourly rates for its attorneys and paralegals at levels competitive to those charged by comparably skilled professionals in other law firms. Based on my experience retaining various law firms in other matters, and my participation in the interviews of the other firms considered for this engagement, Jenner & Block's hourly rates are consistent with the hourly rates charged by other law firms for bankruptcy-related services.

COST SUPERVISION

11. Throughout these chapter 11 cases, the Committee will supervise Jenner & Block's fees and expenses to manage costs. In particular, the Committee will review Jenner & Block's invoices and monthly applications for payment of fees and reimbursement of expenses. The Committee understands that the hourly rates of Jenner & Block attorneys and paraprofessionals are subject to annual increases, in the normal course of the firm's business. The Committee has consented to such ordinary course rate increases.

12. In terms of staffing, I understand that partners Catherine L. Steege and Landon S. Raiford and associate William A. Williams will be the primary Jenner & Block attorneys representing the Committee in these chapter 11 cases. The Committee and its counsel are currently in the process of formulating a budget that is consistent with the form of budget attached as Exhibit C-1 to the Appendix B Guidelines, recognizing that in the course of a large case like these chapter 11 cases, it is highly likely that there may be a number of unforeseen circumstances that will need to be addressed by the Committee and its counsel giving rise to additional fees and expenses. The Committee will review the invoices that Jenner & Block regularly submits and, together with Jenner & Block, amend the budget and staffing plans periodically, as necessary throughout the course of these chapter 11 cases.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Executed this 1st day of July, 2020.

/s/ Dipesh Patel
Dipesh Patel, not individually
but solely as Chairperson of the Committee