

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

In re:

AKORN, INC., *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 20-11177 (KBO)  
)  
) (Jointly Administered)  
)  
) Obj. Deadline: Sept. 14, 2020 at 4:00 p.m. (ET)  
)

**SECOND MONTHLY FEE STATEMENT OF  
GRANT THORNTON LLP FOR ALLOWANCE PAYMENT  
OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED FROM JULY 1, 2020 THROUGH JULY 31, 2020**

Name of Applicant	Grant Thornton LLP
Authorized to Provide Professional Services to:	Akorn, Inc., <i>et al.</i> Debtors and Debtors-in-Possession
Date of Retention:	Retention Order entered on June 23, 2020, Effective as of May 20, 2020
Period for which compensation and reimbursement is sought:	July 1, 2020 through July 31, 2020
Amount of Compensation sought as actual, reasonable, and necessary:	\$167,160.96 (80% of \$208,951.20)
Amount of Expense Reimbursement sought as actual, reasonable, and necessary:	\$0.00

This is a X monthly \_\_\_ interim \_\_\_ final application.

<sup>1</sup> 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.



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Pursuant to sections 327, 330, and 331 of chapter 11 of title 11 of the United States Code, (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the *Order Authorizing the Debtors to Retain and Employ Grant Thornton LLP as Tax, Valuation and Financial Reporting Consultants Effective as of the Petition Date* dated June 23, 2020 [Docket No. 219] (the “Retention Order”), the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals*, dated June 23, 2020 [Docket No. 218] (the “Interim Compensation Order”), and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Bankruptcy Rules”), the firm of Grant Thornton LLP (“Grant Thornton”), tax, advisory, valuation and financial reporting consultants for the above-captioned debtors and debtors in possession (collectively, the “Debtors”), hereby files this monthly fee statement (this “Monthly Fee Statement”) for: (i) compensation in the amount of \$167,160.96 (80% of \$208,951.20) for the reasonable and necessary tax, advisory, valuation and consulting services Grant Thornton rendered to the Debtors from July 1, 2020 through July 31, 2020 (the “Fee Period”); and (ii) reimbursement for the actual and necessary expenses that Grant Thornton incurred, in the amount of \$0.00 during the Fee Period.

### **Itemization of Services Rendered and Disbursements Incurred**

1. In support of this Monthly Fee Statement, attached are the following exhibits:

- **Exhibit A** is a schedule providing certain information regarding Grant Thornton personnel (the “Grant Thornton Professionals”), for whose work on these chapter 11 cases compensation is sought in this Monthly Fee Statement. Grant Thornton Professionals have expended a total of 440.7 hours in connection with these chapter 11 cases during this Fee Period.
- **Exhibit B** is a schedule of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton during the Fee Period. As reflected in **Exhibit B**, Grant Thornton incurred \$208,951.20 in fees during the Fee Period.

Pursuant to this Monthly Fee Statement, Grant Thornton seeks reimbursement for 80% of such fees (\$167,160.96 in the aggregate).

- **Exhibit C** is a schedule for the Fee Period, setting forth the total amount of reimbursement sought with respect to each category of expenses for which Grant Thornton is seeking reimbursement in this Monthly Fee Statement. All of these disbursements comprise the requested sum for Grant Thornton's out-of-pocket expenses.
- **Exhibit D** consists of Grant Thornton's records of fees and expenses incurred during the Fee Period in the rendition of the professional services to the Debtors and their estates.

### **Representations**

2. Although every effort has been made to include all fees and expenses incurred in the Fee Period, some fees and expenses might not be included in this Monthly Fee Statement due to delays caused by accounting and processing during the Fee Period. Grant Thornton reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the Bankruptcy Rules, Local Bankruptcy Rules, and the Interim Compensation Order.

WHEREFORE, Grant Thornton requests allowance of its fees and expenses incurred during the Fee Period in the total amount of \$167,160.96, which is 80% of the fees incurred by the Debtors for reasonable and necessary professional services rendered by Grant Thornton; and (b) \$0.00 for actual and necessary costs and expenses, and that such fees and expenses be paid as administrative expenses of the Debtors' estates.

*[Remainder of page intentionally left blank.]*

Dated: August 25, 2020

*/s/ Bill Fasel*

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Bill Fasel  
Grant Thornton LLP  
171 North Clark Street  
Chicago, IL 60601

*Tax, Advisory, Valuation and Financial Reporting  
Consultant to the Debtors-in-Possession*

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

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In re:

AKORN, INC., *et al.*,<sup>1</sup>

Debtors.

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)  
) Chapter 11  
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) (Jointly Administered)  
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**VERIFICATION OF BILL FASEL**

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I, Bill Fasel, hereby declare the following under penalty of perjury:

1. I am a Managing Director of Grant Thornton LLP (“Grant Thornton”), which has a place of business at 171 North Clark Street, Chicago, IL 60601.

2. I have personally performed many of the advisory services rendered by Grant Thornton LLP as tax, advisory, valuation and financial reporting consultants to the Debtors and am familiar with all other work performed on behalf of the Debtors by the other persons in the firm.

3. The facts set forth in the foregoing Monthly Fee Statement are true and correct to the best of my knowledge, information, and belief.

4. I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedures of the United States Bankruptcy Court for the District of Delaware and believe that the Monthly Fee Statement for Grant Thornton LLP complies with Local Rule 2016-2.

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

Respectfully submitted,

Dated: August 25, 2020

/s/ Bill Fasel  
Bill Fasel, Managing Director of Grant Thornton  
LLP

**IN THE UNITED STATES BANKRUPTCY COURT  
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In re:

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) **Obj. Deadline: Sept. 14, 2020 at 4:00 p.m. (ET)**  
)

**NOTICE OF FEE APPLICATION**

PLEASE TAKE NOTICE that Grant Thornton LLP (the “Applicant”) has today filed the attached *Second Monthly Fee Statement of Grant Thornton LLP for Allowance of Payment of Compensation and Reimbursable Expenses Incurred from July 1, 2020 through July 31, 2020* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that objections to the Application, if any, must be made in accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals* dated June 23, 2020 [Docket No. 218] (the “Interim Compensation Order”), and must be filed with the Clerk of the Bankruptcy Court, 824 North Market Street, 3<sup>rd</sup> Floor, Wilmington, Delaware 19801 no later than **4:00 p.m. (prevailing Eastern Time) on September 14, 2020** (the “Objection Deadline”) and served upon: (i) the Debtors, Akorn, Inc., 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045, Attn: Joseph

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<sup>1</sup> 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.



Bonaccorsi; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 300 North LaSalle, Chicago, Illinois 60654, Attn: Patrick J. Nash, Jr., P.C., Gregory F. Pesce, Christopher M. Hayes, and Dan Latona, and Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Nicole L. Greenblatt, P.C.; (iii) co-counsel to the Debtors, Richards, Layton & Finger P.A., 920 N. King Street, Wilmington, Delaware 19801, Attn: Paul N. Heath, Amanda R. Steele, Zachary I. Shapiro, and Brett M. Haywood; (iv) counsel to the Prepetition Agent, Wilmer Cutler Pickering Hale and Dorr LLP, 7 World Trade Center, 250 Greenwich Street, New York, New York 10007, Attn: Andrew Goldman; (v) counsel to the Ad Hoc Group, Gibson Dunn & Crutcher, 200 Park Avenue, New York, New York 10166, Attn: Scott J. Greenberg and Michael J. Cohen, and Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, Delaware 19801, Attn: Robert S. Brady; (vi) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attn: Jane M. Leamy; (vii) counsel to the Official Committee of Unsecured Creditors, Jenner & Block LLP, 353 N. Clark Street, Chicago, Illinois 60654, Attn: Catherine L. Steege, Landon S. Raiford and William A. Williams, and Saul Ewing Arnstein & Lehr LLP, 1201 N. Market Street, Suite 2300, Wilmington, Delaware 19801, Attn: Mark Minuti and Lucien B. Murley; and (viii) the Applicant, Grant Thornton LLP, 171 North Clark Street, Chicago, Illinois 60601, Attn: Bill Fasel.

PLEASE TAKE FURTHER NOTICE that if no objections to the Application are filed prior to the Objection Deadline, the Applicant may file a certificate of no objection with the Bankruptcy Court, after which the Debtors shall be authorized by the Interim Compensation Order to pay the Applicant an amount equal to 80% of the fees and 100% of the expenses requested in its Application without the need for further order of the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE that if an objection to the Application is filed prior to the Objection Deadline, the Debtors shall be authorized by the Interim Compensation Order to pay the Applicant 80% of the fees and 100% of the expenses requested in the Application not subject to such objection without need for further order of the Bankruptcy Court.

Wilmington, Delaware  
August 25, 2020

/s/ J. Zachary Noble

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

Paul N. Heath (No. 3704)  
Amanda R. Steele (No. 5530)  
Zachary I. Shapiro (No. 5103)  
Brett M. Haywood (No. 6166)  
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*Co-Counsel for the Debtors  
and Debtors in Possession*

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*Co-Counsel for the Debtors  
and Debtors in Possession*

**EXHIBIT A****Grant Thornton Professionals' Information***The following professionals worked on an engagement on a hourly fee basis.*

Professional	Title	Group	Hourly Rate	Hours	Fees
Agarwala, Deepak	International Resource	National Tax Office - INDUS	220	7.8	1,705.00
Auclair, David B	Partner / Principal	National Tax Office	815	0.7	570.50
Bank, Catherine Lindsey	Associate	TEP	290	43.7	12,673.00
Berezin, David L	Partner / Principal	Tax Reporting & Advisory	815	32.5	26,487.50
Berry, Michael	Senior Manager	M&A Tax Services	695	3.0	2,085.00
Cavanaugh, Jennifer L	Partner / Principal	Professional Standards	815	1.0	815.00
Cordonnier, Caleb Michael	Senior Manager	National Tax Office	695	0.3	208.50
Daniel, Russell	Partner / Principal	M&A Tax Services	815	0.5	407.50
Dayton, Roderick P.	Senior Associate	Strategic Solutions	350	26.9	9,415.00
Dee, Julie A	Partner / Principal	Privately Held Business	815	1.7	1,385.50
Delfino, Lara	Senior Associate	TEP	450	13.0	5,850.00
Eichinger, Jeffrey R	Senior Manager	SALT	695	0.5	347.50
Ensinger, Bethany L	Manager	Tax Reporting & Advisory	380	9.7	3,686.00
Farmer, David Arthur	Senior Associate	TEP	450	5.1	2,295.00
Fasel, William J.	Managing Director	Strategic Solutions	650	37.7	24,505.00
Groberski, Scott E	Managing Director	SALT	760	1.5	1,140.00
Hruskocy, Adam	Senior Manager	SALT	348	2.9	1,009.20
Hughes, Laura Michael	Manager	M&A Tax Services	610	26.9	16,409.00
Iles, Kevin	Senior Associate	TEP	225	41.6	9,360.00
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	435	22.3	9,700.50
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	695	14.2	9,869.00
Joseph, Brandon M	Senior Manager	International Tax Services	695	2.2	1,529.00
Kang, Piljung	Associate	TEP	145	22.0	3,190.00
Kay, Sharon A	Partner / Principal	National Tax Office	815	2.8	2,282.00
Kinsey, Joann Garnet	Senior Associate	TEP	450	30.0	13,500.00
Kiruba, Evangelin	International Resource	National Tax Office - INDUS	220	10.0	2,200.00
Kumar, Nithin	International Resource	National Tax Office - INDUS	220	4.5	990.00
Patton, William Christopher	Associate	TEP	290	0.3	87.00
Pomis, Brian M	Partner / Principal	SALT	815	2.1	1,711.50
Ravi, Rajitha	International Resource	National Tax Office - INDUS	220	6.0	1,320.00
Russell, Mckenna	Associate	TEP	290	0.5	145.00
Shi, Debbie Dingyi	Manager	Strategic Federal Tax Services	610	10.7	6,527.00
Shukla, Amith	International Resource	National Tax Office - INDUS	220	5.0	1,100.00
Siamis, Lauren Marie	Senior Manager	Strategic Solutions	575	2.0	1,150.00
Suttora, John C	Partner / Principal	National Tax Office	815	33.2	27,058.00
Suttora, John C	Partner / Principal	National Tax Office	510	2.2	1,122.00
Suttora, John C	Managing Director	National Tax Office	760	1.6	1,216.00
Witherspoon, Sara	Associate	TEP	290	5.0	1,450.00
Yesnowitz, Jamie C	Partner / Principal	SALT	815	1.0	815.00
<b>Total Hourly Fees</b>				<b>434.6</b>	<b>207,316.20</b>

*The following professionals worked on an engagement on a fixed fee basis.*

Professional	Title		Hours	Fees
Eichinger, Jeffrey R	Senior Manager	SALT	1.0	265.85
Lucas-Nihei, Jeffrey	Associate	TEP	3.4	890.61
Stingley, Angela LeeHelena	Senior Associate	TEP	1.8	478.54
<b>Total Fixed Fees</b>			<b>6.2</b>	<b>1,635.00</b>
<b>Total Fees</b>			<b>440.7</b>	<b>208,951.20</b>

*\*Note that some Professionals have provided services under multiple Scopes of Work at different hourly rates and as such are listed multiple times.*

**EXHIBIT B****AGGREGATE HOURS BY ASSIGNMENT**

<b>Code</b>	<b>Matter Category</b>	<b>Hours</b>	<b>Hourly</b>
AP001	Engagement Planning, Supervision and Administration	18.7	11,650.00
AP002	Preparation of Fee Application and Monthly Statements	27.3	14,160.00
AP003	Preparation and Review of Information Requests and Related Data	1.9	665.00
AP008	Analysis and Preparation of Monthly Operating Results	0.5	325.00
AP009	Preparation and Analysis of Bankruptcy Schedules and Statements	11.4	5,910.00
AP010	Prepare for and Attend Court Hearings	4.9	2,825.00
AP012	Prep and Participation in Debtor Management Meetings	12.8	7,570.00
AP014	Meetings with Other Parties / Advisors / Stakeholders	2.7	1,755.00
AP021	Accounting Support, Emergence Accounting & SEC Issues	15.8	7,384.20
AP023	Sales and Use Tax Return Preparation and Compliance Services	6.2	1,635.00
AP025	Tax Provision Preparation Services	73.2	33,060.25
AP026	Debt Restructuring Tax Consulting and Modeling	41.7	21,262.00
AP030	UNICAP Tax Consulting	85.7	34,312.50
AP031	R&D Tax Consulting	1.8	1,467.00
AP032	Tax Compliance Consulting	134.8	64,480.25
AP033	Vendor & Customer Management	1.4	490.00
<b>Totals</b>		<b>440.7</b>	<b>208,951.20</b>

**EXHIBIT C**

**SUMMARY OF EXPENSES**

<b>Expense Category</b>	<b>Expense</b>
Airfare	-
Ground Transportation	-
Lodging	-
Meals	-
Other	-
<b>Total</b>	-

**EXHIBIT D**

**Detail of Fees and Expenses**

See the Detail and Expense pages of each attached invoice.

**EXHIBIT D****CODE: AP001****MATTER CATEGORY: Engagement Planning, Supervision and Administration**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Jansen, Lauren Ziolo	Prepare and review time entries for fee application.	0.2	695.00	139.00
7/1/2020	Jansen, Lauren Ziolo	Summarize fees accrued as of 6/30 for Akorn's accounting team.	0.2	695.00	139.00
7/6/2020	Fasel, William J.	Presented status and coordinated ongoing next steps for advisory and tax workstreams with GT teams led by D. Berezin (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT)	0.5	650.00	325.00
7/6/2020	Dayton, Roderick P.	Coordinated next steps for ongoing advisory and tax workstreams with GT teams led by D. Berezin (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT)	0.5	350.00	175.00
7/6/2020	Jansen, Lauren Ziolo	Report status and coordinate next steps for ongoing advisory and tax workstreams with GT teams led by D. Berezin (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT).	0.5	695.00	347.50
7/6/2020	Berezin, David L	Present status and coordinated ongoing next steps for advisory and tax workstreams with GT teams led by D. Berezin (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT)	0.5	815.00	407.50
7/7/2020	Fasel, William J.	Prepare and deliver bankruptcy reporting summary for R. Pollard (Akorn) with R. Dayton (GT)	0.5	650.00	325.00
7/7/2020	Dayton, Roderick P.	Prepare and deliver bankruptcy reporting summary for R. Pollard (Akorn) with B. Fasel (GT)	0.5	350.00	175.00
7/7/2020	Dayton, Roderick P.	Prepare bankruptcy reporting summary for R. Pollard (Akorn) before discussion	1.2	350.00	420.00
7/9/2020	Hughes, Laura Michael	Review and coordination of third-party release letters with internal GT legal and tax team.	1.1	610.00	671.00
7/10/2020	Pomis, Brian M	Participate in meeting with D. Berezin (GT), R. Daniel (GT), B. Pomis (GT), L. Jansen (GT) and L.M. Hughes (GT) to discuss the state income, sales, and transfer tax upon the completion of the anticipated tax-free reorganization.	0.4	815.00	326.00
7/13/2020	Fasel, William J.	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	650.00	325.00
7/13/2020	Dayton, Roderick P.	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), and G. Cahill (GT)	0.5	350.00	175.00
7/13/2020	Jansen, Lauren Ziolo	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), and G. Cahill (GT).	0.5	695.00	347.50
7/13/2020	Daniel, Russell	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), and G. Cahill (GT).	0.5	815.00	407.50
7/13/2020	Berezin, David L	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), and G. Cahill (GT).	0.5	815.00	407.50
7/14/2020	Fasel, William J.	Review update deck prepared by R. Dayton (GT) for weekly Akorn status update call	0.7	650.00	455.00
7/14/2020	Dayton, Roderick P.	Participate (late join) in weekly Akorn status update call with R. Pollard (Akorn), S. Nowakowski (Akorn), J. Mellentine (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), B. Fasel (GT).	0.3	350.00	105.00
7/14/2020	Dayton, Roderick P.	Refresh update deck and deliver to B. Fasel (GT) for weekly Akorn status update call	0.7	350.00	245.00

Date	Professional	Description of Services	Hours	Rate	Amount
7/14/2020	Pomis, Brian M	Research and conversations with SALT national tax office J. Yesnowitz (GT) regarding the State income tax conformity and implications of the anticipated tax-free G reorganization.	1.7	815.00	1,385.50
7/20/2020	Fasel, William J.	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	650.00	325.00
7/20/2020	Dayton, Roderick P.	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	350.00	175.00
7/20/2020	Jansen, Lauren Ziolo	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	695.00	347.50
7/20/2020	Berezin, David L	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT).	0.5	815.00	407.50
7/20/2020	Groberski, Scott E	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	760.00	380.00
7/21/2020	Jansen, Lauren Ziolo	Analyzed time incurred for purposes of July fee application.	0.1	695.00	69.50
7/24/2020	Eichinger, Jeffrey R	Reviewed time entries for May and June time entries for fee application	0.5	695.00	347.50
7/27/2020	Fasel, William J.	Provide update about continuing advisory and tax workstreams with GT teams led by D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT) and G. Cahill (GT)	0.5	650.00	325.00
7/27/2020	Dayton, Roderick P.	Coordinated ongoing advisory, tax, and quarterly reporting workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT)	0.5	350.00	175.00
7/27/2020	Jansen, Lauren Ziolo	Coordinate ongoing advisory, tax, and quarterly reporting workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), B. Fasel (GT), and G. Cahill (GT).	0.5	695.00	347.50
7/27/2020	Berezin, David L	Coordinate ongoing advisory, tax, and quarterly reporting workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), B. Fasel (GT), and G. Cahill (GT).	0.5	815.00	407.50
7/29/2020	Fasel, William J.	Follow up call with G. Cahill (GT) to discuss sale process and its implications on emergence process.	0.8	650.00	520.00
7/30/2020	Fasel, William J.	Follow up call with G. Cahill (GT) to discuss status of emergence planning process.	0.8	650.00	520.00
<b>Code Total</b>			<b>18.7</b>		<b>11,650.00</b>



**EXHIBIT D****CODE: AP002****MATTER CATEGORY: Preparation of Fee Application and Monthly Statements**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Kinsey, Joann Garnet	Prepared billing summary analysis.	1.5	450.00	675.00
7/1/2020	Shi, Debbie Dingyi	Reviewed June billing analysis	0.5	610.00	305.00
7/1/2020	Hughes, Laura Michael	Prepare and review time entries for fee application.	2.1	610.00	1,281.00
7/1/2020	Hughes, Laura Michael	Prepare and review time entries for fee application.	2.1	610.00	1,281.00
7/8/2020	Dayton, Roderick P.	Prepare fee application time entry data gathering template to distribute to GT assignment administrators	1.6	350.00	560.00
7/9/2020	Dayton, Roderick P.	Establish requirements for Fee Application data tracking with GT Assignment Administrators (L. Jansen, L. M. Hughes, J. Eichinger, D. Shi, A. Hruskocy, A. Pulido, K. Chapman)	0.5	350.00	175.00
7/9/2020	Shi, Debbie Dingyi	Establish requirements for Fee Application data tracking with GT Assignment Administrators (L. Jansen, L. M. Hughes, J. Eichinger, R. Dayton, A. Hruskocy, A. Pulido, K. Chapman)	0.5	610.00	305.00
7/9/2020	Jansen, Lauren Ziolo	Prepare fee application details for tax provision and tax compliance workstreams.	1.3	695.00	903.50
7/9/2020	Jansen, Lauren Ziolo	Establish requirements for Fee Application data tracking with GT Assignment Administrators (R. Dayton, L. M. Hughes, J. Eichinger, D. Shi, A. Hruskocy, A. Pulido, K. Chapman).	0.5	695.00	347.50
7/9/2020	Hughes, Laura Michael	Establish requirements for Fee Application data tracking with GT Assignment Administrators (L. Jansen, L. M. Hughes, J. Eichinger, D. Shi, A. Hruskocy, A. Pulido, K. Chapman).	0.5	610.00	305.00
7/10/2020	Shi, Debbie Dingyi	Prepared June Fee Application	0.4	610.00	244.00
7/10/2020	Hughes, Laura Michael	Prepare and review time entries for fee application.	3.8	610.00	2,318.00
7/13/2020	Fasel, William J.	Discuss fee application requirements with C. Dynan (GT) and R. Dayton (GT)	0.8	650.00	520.00
7/13/2020	Dayton, Roderick P.	Request fee application data confirmation from sales and use tax teams	0.3	350.00	105.00
7/13/2020	Dayton, Roderick P.	Schedule time with C. Dynan (GT) to discuss fee application requirements	0.2	350.00	70.00
7/14/2020	Fasel, William J.	Review draft GT interim fee application data	0.5	650.00	325.00
7/14/2020	Dayton, Roderick P.	Prepare fee application data template to incorporate GT tax teams review results	1.2	350.00	420.00
7/14/2020	Dayton, Roderick P.	Discuss fee application requirements with C. Dynan (GT) and B. Fasel (GT)	0.8	350.00	280.00
7/15/2020	Fasel, William J.	Review of revised draft of GT's interim fee application	0.7	650.00	455.00
7/15/2020	Dayton, Roderick P.	Formalize and deliver draft of fee application to B. Fasel (GT) for review	2.8	350.00	980.00
7/16/2020	Fasel, William J.	Review of revised draft of GT's interim fee application - to be shared with K&E for filing	0.8	650.00	520.00
7/16/2020	Dayton, Roderick P.	Prepare May/June fee application document and circulate to GT Counsel	2.1	350.00	735.00
7/17/2020	Dayton, Roderick P.	Circulate Fee App document for K&E review	0.4	350.00	140.00
7/20/2020	Fasel, William J.	Review of Final GT Interim Fee App.	0.4	650.00	260.00
7/21/2020	Fasel, William J.	Follow up with R. Mulvihill (K&E) to finalize GT's Interim Fee Application.	0.5	650.00	325.00
7/22/2020	Fasel, William J.	Follow up with R. Mulvihill (K&E) and B. Haywood (RLF) to finalize GT's Interim Fee Application.	0.5	650.00	325.00
<b>Code Total</b>			<b>27.3</b>		<b>14,160.00</b>

**EXHIBIT D****CODE: AP003****MATTER CATEGORY: Preparation and Review of Information Requests and Related**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/6/2020	Dayton, Roderick P.	Request four-year lookback of insider transfers from R. Hugel (Akorn) per UCC request	0.3	350.00	105.00
7/6/2020	Dayton, Roderick P.	Gathered Zostrix contact information for noticing process, sent to X. Ma (Alix)	0.4	350.00	140.00
7/8/2020	Dayton, Roderick P.	Prompt R. Hugel (Akorn) to generate Unsecured Creditor Committee data requests for insider transfers	0.3	350.00	105.00
7/15/2020	Dayton, Roderick P.	Prepare follow-up materials and request support from D. Winiarski (Akorn) and M. Lipsey (Akorn) about intangibles allocation on SOAL	0.9	350.00	315.00
<b>Code Total</b>			<b>1.9</b>		<b>665.00</b>

**EXHIBIT D**

**CODE: AP008**

**MATTER CATEGORY: Analysis and Preparation of Monthly Operating Results**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/30/2020	Fasel, William J.	Review of Akorn's May/June MOR.	0.5	650.00	325.00
<b>Code Total</b>			<b>0.5</b>		<b>325.00</b>

**EXHIBIT D****CODE: AP009****MATTER CATEGORY: Analysis of Bankruptcy Schedules and Statements**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/9/2020	Fasel, William J.	Review of updates to SOFA Part 2, including correspondence with K&E and Alix Partners	1.0	650.00	650.00
7/9/2020	Dayton, Roderick P.	Propose amendment for Akorn Inc. SOFA Part 2 - Transfers within 90 days	0.9	350.00	315.00
7/9/2020	Dayton, Roderick P.	Discuss proposed amendment for Akorn Inc. SOFA Part 2 with J. Baluzy (Alix), A. Hevia (K&E), N. McGrath (Alix)	0.4	350.00	140.00
7/9/2020	Dayton, Roderick P.	Reconcile transfers to professionals for Akorn Inc. SOFA Part 2 amendment	0.5	350.00	175.00
7/15/2020	Fasel, William J.	Review materials and request support from D. Winiarski (Akorn) and M. Lipsey (Akorn) about intangibles allocation on SOAL	0.5	650.00	325.00
7/16/2020	Fasel, William J.	Review of Amended SOFA/SOALs court filings.	1.2	650.00	780.00
7/16/2020	Dayton, Roderick P.	Create new listing of intangibles from APA listing and circulate to review team (Alix + Akorn + K&E Members)	1.1	350.00	385.00
7/16/2020	Dayton, Roderick P.	Revise intangible schedule from newly-provided information, circulate to D. Winiarski for approval	1.5	350.00	525.00
7/17/2020	Fasel, William J.	Review of Amended SOFA/SOALs court filings and follow up call with J. Baluzy (Alix)	2.0	650.00	1,300.00
7/17/2020	Dayton, Roderick P.	Provide intangible schedule to X. Ma (Alix) for inclusion in amended SOALs	0.3	350.00	105.00
7/23/2020	Fasel, William J.	Review of amended SOFA/SOALs circulated by J. Baluzy (Alix) and to be filed with the court.	1.0	650.00	650.00
7/24/2020	Dayton, Roderick P.	Prepare and deliver response regarding entity structure SOAL modifications to J. Baluzy (Alix) and K&E	0.3	350.00	105.00
7/28/2020	Fasel, William J.	Review of "final" amended SOFA/SOALs	0.7	650.00	455.00
<b>Code Total</b>			<b>11.4</b>		<b>5,910.00</b>

**EXHIBIT D****CODE: AP010****MATTER CATEGORY: Prepare for and Attend Court Hearings**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/6/2020	Fasel, William J.	Review of latest docket filings regarding Amended Plan	0.6	650.00	390.00
7/15/2020	Fasel, William J.	Participate in Section 341 meeting of creditors with Akorn representatives	1.2	650.00	780.00
7/15/2020	Dayton, Roderick P.	Join 341 meeting of creditors with Akorn representatives	1.2	350.00	420.00
7/22/2020	Fasel, William J.	Review of Akorn's Order regarding the sale of its India operation.	0.4	650.00	260.00
7/27/2020	Fasel, William J.	Review of Court docket and recent UCC filings, litigation filings.	0.7	650.00	455.00
7/29/2020	Fasel, William J.	Review of Court docket and recent filings (amendments to SOFAs/SOALs)	0.8	650.00	520.00
<b>Code Total</b>			<b>4.9</b>		<b>2,825.00</b>

**EXHIBIT D****CODE: AP012****MATTER CATEGORY: Prep and Participation in Debtor Management Meetings**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Siamis, Lauren Marie	Participated in all-hands bankruptcy accounting workshop call for Akorn teams led by R. Pollard (Akorn), J. Mellentine (Akorn), and L. Jeong (Akorn) along with J. Cavanaugh (GT), R. Dayton (GT), and B. Fasel (GT)	1.0	575.00	575.00
7/1/2020	Fasel, William J.	Conducted all-hands bankruptcy accounting workshop call for Akorn teams led by R. Pollard (Akorn), J. Mellentine (Akorn), and L. Jeong (Akorn) along with J. Cavanaugh (GT), L. Siamis (GT), and R. Dayton (GT)	1.0	650.00	650.00
7/1/2020	Dayton, Roderick P.	Conducted all-hands bankruptcy accounting workshop call for Akorn teams led by R. Pollard (Akorn), J. Mellentine (Akorn), and L. Jeong (Akorn) along with J. Cavanaugh (GT), L. Siamis (GT), and B. Fasel (GT)	1.0	350.00	350.00
7/1/2020	Cavanaugh, Jennifer L	Conducted all-hands bankruptcy accounting workshop call for Akorn teams led by R. Pollard (Akorn), J. Mellentine (Akorn), and L. Jeong (Akorn) along with J. Cavanaugh (GT), L. Siamis (GT), and B. Fasel (GT).	0.5	815.00	407.50
7/1/2020	Cavanaugh, Jennifer L	Participate in call to discuss tax considerations of liability subject to compromise bankruptcy reporting with L. Jeong (Akorn) and J. Cavanaugh (GT).	0.5	815.00	407.50
7/7/2020	Fasel, William J.	Facilitate weekly Akorn update call with R. Pollard (Akorn), J. Mellentine (Akorn), S. Nowakowski (Akorn), G. Cahill (GT), and R. Dayton (GT)	0.5	650.00	325.00
7/7/2020	Dayton, Roderick P.	Facilitate weekly Akorn update call with R. Pollard (Akorn), J. Mellentine (Akorn), S. Nowakowski (Akorn), G. Cahill (GT), and B. Fasel (GT)	0.5	350.00	175.00
7/10/2020	Fasel, William J.	Call with S. Nowakowski (Akorn) to discuss status of Newco legal entity structure	0.5	650.00	325.00
7/14/2020	Fasel, William J.	Participate in weekly Akorn status update call with R. Pollard (Akorn), S. Nowakowski (Akorn), J. Mellentine (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), R. Dayton (GT).	0.5	650.00	325.00
7/20/2020	Fasel, William J.	Review of emails and information provided by D. Winiarski and J. Mellentine (both Akorn) regarding Douglas Pharma trade settlement	0.8	650.00	520.00
7/20/2020	Fasel, William J.	Call regarding the issues/accounting implications related to the Douglas Pharma Trade Agreement - call with D. Winiarski, J. Mellentine, J. Tournier, S. Patel, and A. Polikoff (all Akorn) and B. Fasel, L. Siamis and J. Pizza (GT)	0.8	650.00	520.00
7/21/2020	Fasel, William J.	Participate in weekly Akorn status update call with R. Pollard (Akorn), S. Nowakowski (Akorn), J. Mellentine (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), R. Dayton (GT).	0.5	650.00	325.00
7/21/2020	Fasel, William J.	Follow up to S. Nowakowski (Akorn) request to respond to certain diligence questions on "owned and leased properties"	0.5	650.00	325.00
7/21/2020	Dayton, Roderick P.	Participate in weekly Akorn status update call with R. Pollard (Akorn), S. Nowakowski (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), B. Fasel (GT).	0.5	350.00	175.00
7/22/2020	Fasel, William J.	Work with L. Hughes (GT) to respond to certain Akorn diligence questions on "owned and leased properties"	0.5	650.00	325.00
7/28/2020	Fasel, William J.	Participate in weekly Akorn status update call with R. Pollard (Akorn), S. Nowakowski (Akorn), J. Mellentine (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), R. Dayton (GT).	0.5	650.00	325.00

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/28/2020	Dayton, Roderick P.	Participate in weekly Akorn status update call with R. Pollard (Akorn), J. Bonaccorsi (Akorn), G. Cahill (GT), B. Fasel (GT).	0.5	350.00	175.00
7/29/2020	Fasel, William J.	Call with J. Bonaccorsi (Akorn) with G. Cahill and R. Dayton (both GT) to discuss status of potential bidder interest in auction sale process	0.4	650.00	260.00
7/29/2020	Dayton, Roderick P.	Confirm sale process updates with J. Bonaccorsi (Akorn), G. Cahill (GT), B. Fasel (GT).	0.3	350.00	105.00
7/30/2020	Fasel, William J.	Call with R. Pollard (Akorn) and G. Cahill (GT) to discuss ongoing emergence planning.	0.7	650.00	455.00
7/31/2020	Fasel, William J.	Call with S. Nowakowski to discuss upcoming auction sale process and status of interested parties.	0.8	650.00	520.00
<b>Code Total</b>			<b>12.8</b>		<b>7,570.00</b>

**EXHIBIT D****CODE: AP014****MATTER CATEGORY: Meetings with Other Parties / Advisors / Stakeholders**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/10/2020	Fasel, William J.	Catch up call with W. Kockovski (Alix) to review ongoing case matters	0.7	650.00	455.00
7/27/2020	Fasel, William J.	Call with W. Kocovski (Alix) to discuss overall case issues and upcoming auction sale process.	0.8	650.00	520.00
7/31/2020	Fasel, William J.	Call with W. Kocovski and J. Baluzy (both Alix) to discuss overall case issues and upcoming auction sale process.	1.2	650.00	780.00
<b>Code Total</b>			<b>2.7</b>		<b>1,755.00</b>



**EXHIBIT D****CODE: AP021****MATTER CATEGORY: Accounting Support, Emergence Accounting & SEC Issues**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Siamis, Lauren Marie	Prepare accounting guidance follow-ups to all-hands bankruptcy accounting workshop held with Company management	0.5	575.00	287.50
7/1/2020	Fasel, William J.	Reviewed follow up from Akorn's LSTC questions with J. Cavanaugh, L. Siamis, R. Dayton (all GT)	0.5	650.00	325.00
7/6/2020	Fasel, William J.	Call with S. Chow (GT) to discuss AKorn's proposed legal structure and emergence plans - focused on NEWCO valuation and accounting implications	1.7	650.00	1,105.00
7/7/2020	Fasel, William J.	Follow up call with S. Chow and G. Cahill (both GT) to discuss AKorn's proposed legal structure and emergence plans - focused on NEWCO valuation and accounting implications	1.5	650.00	975.00
7/8/2020	Fasel, William J.	Call with S. Chow and G. Cahill (both GT) to discuss Akorn's proposed emergence plans - focused on NEWCO valuation and accounting implications	0.5	650.00	325.00
7/9/2020	Fasel, William J.	Call with S. Chow to discuss Akorn's proposed emergence plans - focused NEWCO valuation and accounting implications	0.5	650.00	325.00
7/9/2020	Kumar, Nithin	Started working on the trial balance formatting.	0.5	220.00	110.00
7/10/2020	Siamis, Lauren Marie	Participate in liabilities subject to compromise discussion with Akorn management, AlixPartners, and GT (R. Dayton)	0.5	575.00	287.50
7/10/2020	Fasel, William J.	Call with S. Chow to review modifications to Akorn's proposed emergence plans - focused NEWCO valuation and accounting implications	0.7	650.00	455.00
7/10/2020	Kumar, Nithin	Preparation of Trial Balance and preparation book to tax difference for 2019 tax return for Akorn New Jersey and AVR Inc.	4.0	220.00	880.00
7/13/2020	Hruskocy, Adam	AP021 - review real estate transfer tax questions posed by R. Dorfman (Gibson Dunn) and provide commentary to L. Hughes (GT) and R. Daniel (GT). Review L. Jeong's (Akorn) email response re: properties in question	0.4	348.00	139.20
7/21/2020	Fasel, William J.	Follow up with L. Siamis (GT) on Akorn's pre-petition AP accounting questions.	0.5	650.00	325.00
7/22/2020	Fasel, William J.	Call with G. Cahill (GT) regarding planning for various advisory and valuation workstreams to support emergence process.	0.7	650.00	455.00
7/28/2020	Fasel, William J.	Call with J. Mellentine (Akorn) re: MOR reporting questions and timing on emergence support activities.	0.8	650.00	520.00
7/31/2020	Hruskocy, Adam	2019 TX report year audit request - gather returns, workpapers, POAs, financial statements per auditors request and review questionnaire prepared by L.Jeong (Akorn).	2.5	348.00	870.00
<b>Code Total</b>			<b>15.8</b>		<b>7,384.20</b>

**EXHIBIT D****CODE: AP023****MATTER CATEGORY: Sales and Use Tax Return Preparation and Compliance Services**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/7/2020	Lucas-Nihei, Jeffrey	Submission for return processing via TS to Indus	0.3	Fixed Fee	66.46
7/9/2020	Lucas-Nihei, Jeffrey	Indus return processing review, EDI file printing, submission for top level review and funding request template.	1.0	Fixed Fee	265.85
7/16/2020	Lucas-Nihei, Jeffrey	Mail preparation	0.2	Fixed Fee	53.17
7/16/2020	Eichinger, Jeffrey R	Project Update	0.5	Fixed Fee	132.93
7/17/2020	Lucas-Nihei, Jeffrey	E-filing reviews and corrections	0.4	Fixed Fee	106.34
7/20/2020	Lucas-Nihei, Jeffrey	E-filing	0.5	Fixed Fee	132.93
7/21/2020	Stingley, Angela LeeHelena	Follow-up with LA withholding as requested by the client & CT past due returns-0.5	0.5	Fixed Fee	132.93
7/22/2020	Stingley, Angela LeeHelena	Vermont and Louisiana refund check - Scottsdale notices-0.5 Return Authorization with rounding review and send to Linda-0.2	0.7	Fixed Fee	186.10
7/22/2020	Lucas-Nihei, Jeffrey	E-filing reviews	0.5	Fixed Fee	132.93
7/28/2020	Stingley, Angela LeeHelena	e-mail from client: Notices: MO - Jan 20?? and AZ locals and MA (June 2016 to June 2019-0.2	0.2	Fixed Fee	53.17
7/29/2020	Lucas-Nihei, Jeffrey	E-filing reviews	0.5	Fixed Fee	132.93
7/29/2020	Eichinger, Jeffrey R	Billing	0.5	Fixed Fee	132.93
7/30/2020	Stingley, Angela LeeHelena	MO notice - e-mail to client-research again - confirmation e-mail to pay-0.25	0.4	Fixed Fee	106.34
<b>Code Total</b>			<b>6.15</b>		<b>1,635.00</b>

**EXHIBIT D****CODE: AP025****MATTER CATEGORY: Tax Provision Preparation Services**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/8/2020	Kay, Sharon A	Participate in meeting to discuss treatment of dehydrated alcohol contract / inventory with J. Suttora (GT).	0.1	815.00	81.50
7/9/2020	Ensinger, Bethany L	Discussion with L. Jansen and K. Iles on status of second quarter provision	0.1	380.00	38.00
7/13/2020	Jansen, Lauren Ziolo	Followed up with D. Auclair (GT) and C. Cordonnier (GT) regarding shareholder legal settlement and next steps	0.1	695.00	69.50
7/13/2020	Jansen, Lauren Ziolo	Call with BDO, J. Mellentine (Akorn), R. Pollard (Akorn), L. Jeong (Akorn), S. Keller (Akorn), and D. Berezin (GT) to discuss implications of potential amendment to dehydrated alcohol contract	0.5	695.00	347.50
7/13/2020	Jansen, Lauren Ziolo	Reviewed tax provision information provided by L. Jeong (Akorn)	0.2	435.00	87.00
7/13/2020	Agarwala, Deepak	Worked on setting up of provision wkp	2.5	220.00	550.00
7/14/2020	Shukla, Amith	Prepared book/tax differences for Q2 tax provision.	5.0	220.00	1,100.00
7/14/2020	Agarwala, Deepak	Updated the provision wkp for Q2 calculation, took some additional time due to change in TB	5.3	220.00	1,155.00
7/15/2020	Iles, Kevin	Update second quarter income tax provision calculation by including trial balance and preparing tax adjustments based on information that has been received.	4.2	225.00	945.00
7/15/2020	Ensinger, Bethany L	Reviewing second quarter provision calculation and journal entry to be provided to client	1.2	380.00	456.00
7/15/2020	Kay, Sharon A	Participate in call to discuss treatment of dehydrated alcohol contract / inventory with J. Suttora (GT).	0.3	815.00	244.50
7/16/2020	Jansen, Lauren Ziolo	Q2 provision review.	1.6	435.00	696.00
7/16/2020	Iles, Kevin	Update income tax provision support to calculate tax adjustments.	3.2	225.00	720.00
7/16/2020	Ensinger, Bethany L	Calculating second quarter provision workbook by updating and reviewing current period adjustments for completeness and accuracy	1.8	380.00	684.00
7/17/2020	Jansen, Lauren Ziolo	Call with R. Pollard (Akorn), S. Keller (Akorn), L. Jeong (Akorn), D. Berezin (GT) regarding dehydrated alcohol tax treatment.	0.4	695.00	278.00
7/17/2020	Jansen, Lauren Ziolo	Q2 provision review.	1.5	435.00	652.50
7/17/2020	Jansen, Lauren Ziolo	Call regarding dehydrated alcohol tax treatment including M. Michrina (BDO), D. Berezin (GT), J. Suttora (GT), and L. Jeong (Akorn).	0.5	695.00	347.50
7/17/2020	Ensinger, Bethany L	Calculating second quarter provision workbook and updating book amortization workpaper for provision	2.0	380.00	760.00
7/20/2020	Jansen, Lauren Ziolo	Prepared book/tax difference calculation for dehydrated alcohol sale.	0.8	435.00	348.00
7/20/2020	Jansen, Lauren Ziolo	Discussed dehydrated alcohol with D. Berezin (GT) and J. Suttora (GT) and followed up with a call to L. Jeong (Akorn) to summarize.	0.8	695.00	556.00

Date	Professional	Description of Services	Hours	Rate	Amount
7/20/2020	Jansen, Lauren Ziolo	Reviewed information provided by L. Jeong (Akorn) for purposes of Q2 provision preparation.	0.1	435.00	43.50
7/20/2020	Jansen, Lauren Ziolo	Reviewed Q2 updates to dehydrated alcohol memo.	0.2	695.00	139.00
7/20/2020	Jansen, Lauren Ziolo	Discussed with D. Berezin (GT) status of tax workstreams.	0.2	435.00	87.00
7/21/2020	Jansen, Lauren Ziolo	Updated tax provision calculation.	0.2	435.00	87.00
7/21/2020	Jansen, Lauren Ziolo	Analyzed new tax reserve accounts.	0.3	435.00	130.50
7/21/2020	Jansen, Lauren Ziolo	Drafted summary of facts for dehydrated alcohol tax treatment memo.	1.4	695.00	973.00
7/21/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT) and J. Suttora (GT) to go over dehydrated alcohol book/tax difference calculation.	0.4	435.00	174.00
7/22/2020	Jansen, Lauren Ziolo	Discussed new tax reserves with D. Berezin (GT).	0.2	435.00	87.00
7/22/2020	Jansen, Lauren Ziolo	Updated Q2 provision calculation.	1.5	435.00	652.50
7/22/2020	Jansen, Lauren Ziolo	Followed up with L. Jeong (Akorn) re: provision timing.	0.1	435.00	43.50
7/22/2020	Jansen, Lauren Ziolo	Analysis related to dehydrated alcohol calculation and memo.	0.2	695.00	139.00
7/22/2020	Ensinger, Bethany L	Updating second quarter provision for adjustments relate to amortization, stock options, and financial disclosures.	2.6	380.00	988.00
7/23/2020	Jansen, Lauren Ziolo	Updated Q2 provision.	1.0	435.00	435.00
7/23/2020	Jansen, Lauren Ziolo	Call with S. Gavin (Akorn), J. Tournier (Akorn), L. Jeong (Akorn), D. Berezin (GT), and J. Suttora (GT) regarding Medicaid and shelf stock adjustment reserves.	1.0	435.00	435.00
7/23/2020	Iles, Kevin	Prepare provision process memo for interim provision	0.5	225.00	112.50
7/23/2020	Iles, Kevin	Import trial balance received on July 23 into provision calculation.	0.5	225.00	112.50
7/24/2020	Jansen, Lauren Ziolo	Reviewed updates to Q2 provision and first draft of provision memo.	1.0	435.00	435.00
7/24/2020	Iles, Kevin	Import trial balance received on July 26 and update to provision support	2.0	225.00	450.00
7/24/2020	Berezin, David L	Review provision, pose questions on provision.	1.0	815.00	815.00
7/25/2020	Berezin, David L	Review tax provision for quarter filings.	1.0	815.00	815.00
7/27/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT) to discuss outstanding tax provision issues.	0.2	435.00	87.00
7/27/2020	Jansen, Lauren Ziolo	Calculated adjustment for Medicaid rebates.	0.3	435.00	130.50
7/27/2020	Jansen, Lauren Ziolo	Reviewed L. Jeong (Akorn) comments on Q2 tax provision.	0.2	435.00	87.00
7/27/2020	Ensinger, Bethany L	Updating the second quarter provision for updated stock compensation information	0.4	380.00	152.00
7/27/2020	Kay, Sharon A	With John Suttora, discuss treatment of Medicaid rebates and whether automatic method change	0.4	815.00	326.00
7/27/2020	Berezin, David L	Consider section 382 loss limitation issues. Review and draft emails on the topic for provision.	0.3	815.00	244.50
7/27/2020	Berezin, David L	Review tax provision.	0.5	815.00	407.50
7/27/2020	Berezin, David L	Consider rebate issue and impact on provision.	0.3	815.00	244.50
7/28/2020	Ensinger, Bethany L	Updating second quarter provision for additional detail provided from L. Jeong at Akorn.	1.2	380.00	456.00
7/28/2020	Russell, McKenna	Update section 382 loss limitation analysis.	0.5	290.00	145.00

Date	Professional	Description of Services	Hours	Rate	Amount
7/29/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT) to discuss next steps on Q2 tax provision.	0.2	435.00	87.00
7/29/2020	Jansen, Lauren Ziolo	Discussed with R. Daniel (GT) regarding transaction cost treatment and subsequent analysis to determine adjustment for Q2 tax provision.	0.8	435.00	348.00
7/29/2020	Jansen, Lauren Ziolo	Call regarding Q2 tax provision with S. Keller (Akorn), L. Jeong (Akorn), J. Mellentine (Akorn), R. Pollard (Akorn), and D. Berezin (GT).	0.8	435.00	348.00
7/29/2020	Jansen, Lauren Ziolo	Updates made to Q2 tax provision.	1.3	435.00	565.50
7/29/2020	Jansen, Lauren Ziolo	Call with J. Suttora (GT) and D. Berezin (GT) to discuss method change for Medicaid rebates. Follow-up discussion with D. Berezin to determine next steps.	0.8	435.00	348.00
7/29/2020	Kay, Sharon A	Review and revise memorandum documenting treatment of dehydrated alcohol revenue recognition treatment for federal tax.	2.0	815.00	1,630.00
7/29/2020	Jansen, Lauren Ziolo	Review dehydrated alcohol memo prepared by J. Suttora (GT).	1.3	695.00	903.50
7/29/2020	Berezin, David L	Consider section 382 loss limitation issues.	0.3	815.00	244.50
7/29/2020	Berezin, David L	Consider impact of new 163(j) regs on the company including timing of when to put impact in provision.	0.3	815.00	244.50
7/29/2020	Berezin, David L	Consider transaction cost tax treatment and impact on provision. Review information on transaction costs.	1.0	815.00	815.00
7/29/2020	Berezin, David L	Participate in call with L. Jeong (Akorn) R. Pollard (Akorn), S. Keller (Akorn) and L. Jansen (GT) to discuss tax provision issues and review provision.	0.8	815.00	652.00
7/30/2020	Jansen, Lauren Ziolo	Discussed accounting policy related to the tax treatment of transaction costs with A. Little (GT) and D. Berezin (GT).	0.4	435.00	174.00
7/30/2020	Jansen, Lauren Ziolo	Reviewed accounting guidance for treatment of transaction costs.	0.1	435.00	43.50
7/30/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT) to discuss transaction costs and sending follow-up questions to R. Daniel (GT).	0.8	435.00	348.00
7/30/2020	Jansen, Lauren Ziolo	Call regarding transaction costs with D. Berezin (GT) and R. Daniel (GT).	0.5	435.00	217.50
7/30/2020	Berezin, David L	Review updated memo on dehydrated alcohol. Review email comments on the memo. Provide email feedback.	0.8	815.00	652.00
7/30/2020	Berezin, David L	Discuss accounting policy related to the tax treatment of transaction costs with A. Little (GT), D. Berezin (GT), and L. Jansen (GT).	0.4	815.00	326.00
7/30/2020	Berezin, David L	Review analysis of transaction costs, review accounting guidance, analyze and apply facts to guidance.	1.9	815.00	1,548.50
7/31/2020	Jansen, Lauren Ziolo	Call with BDO to discuss Q2 tax provision (L. Jeong (Akorn), R. Pollard (Akorn), M. Michrina (BDO), K. Mannor (BDO), D. Berezin (GT))	0.5	435.00	217.50
7/31/2020	Jansen, Lauren Ziolo	Made additional updates to Q2 tax provision.	0.9	435.00	391.50
7/31/2020	Jansen, Lauren Ziolo	Call with L. Jeong (Akorn), R. Pollard (Akorn), and D. Berezin (GT) to discuss remaining Q2 provision issues.	0.3	435.00	130.50
7/31/2020	Jansen, Lauren Ziolo	Prepared updates to Q2 provision memo.	0.7	435.00	304.50
7/31/2020	Iles, Kevin	Import updated trial balance into provision calculation	0.5	225.00	112.50

Date	Professional	Description of Services	Hours	Rate	Amount
7/31/2020	Iles, Kevin	Update provision memo and send deliverables to client	0.8	225.00	168.75
7/31/2020	Berezin, David L	Participate in call with R. Pollard (Akorn), L. Jeong (Akorn) and L. Jansen (GT) on accounting policy for transaction costs.	0.5	815.00	407.50
7/31/2020	Berezin, David L	Review 382 email with information for provision requested by BDO.	0.3	815.00	244.50
7/31/2020	Berezin, David L	Participate in call with BDO to discuss tax provision, address their questions, discuss planned updates.	0.5	815.00	407.50
7/31/2020	Berezin, David L	Review emails on transaction costs.	0.5	815.00	407.50
7/31/2020	Berezin, David L	Review provision updates. Review and comment on provision memo, review memo updates.	1.5	815.00	1,222.50

**Code Total****73.2****33,060.25**

**EXHIBIT D****CODE: AP026****MATTER CATEGORY: Debt Restructuring Tax Consulting and Modeling**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Farmer, David Arthur	Finalize review of E&P analysis for 2017 tax return and begin reviewing 2018 period.	1.1	450.00	495.00
7/1/2020	Hughes, Laura Michael	Participant in call with S. Witherspoon (GT) to discuss Akorns various transaction costs and Akorns reorganization structure, in order to develop a research plan to find deductible transaction costs.	0.6	610.00	366.00
7/1/2020	Hughes, Laura Michael	Research the deductibility of transaction costs in a tax-free bankruptcy.	0.8	610.00	488.00
7/1/2020	Hughes, Laura Michael	Research and draft summary of tax priority in bankruptcy proceedings.	2.6	610.00	1,586.00
7/1/2020	Witherspoon, Sara	Participant in call with L.M. Hughes (GT) to discuss Akorns various transaction costs and Akorns reorganization structure, in order to develop a research plan to find deductible transaction costs.	0.6	290.00	174.00
7/1/2020	Witherspoon, Sara	Research deductibility of Akorns various transaction costs based on Akorns reorganization structure.	1.9	290.00	551.00
7/1/2020	Witherspoon, Sara	Research Akorns various transaction costs and Akorns reorganization structure	1.9	290.00	551.00
7/1/2020	Hughes, Laura Michael	Research the deductibility of transaction costs in a tax-free bankruptcy.	0.8	610.00	488.00
7/1/2020	Hughes, Laura Michael	Research and draft summary of tax priority in bankruptcy proceedings.	2.6	610.00	1,586.00
7/1/2020	Farmer, David Arthur	Finish reviewing E&P and basis tool for 2017 tax return and begin reviewing 2018 period. Additional time tracing adjustments back to tax return workpapers for nature determination.	1.1	450.00	495.00
7/9/2020	Hughes, Laura Michael	Coordinate request for final Q2 trial balance to update tax analysis.	0.3	610.00	183.00
7/10/2020	Jansen, Lauren Ziolo	Participate in meeting with D. Berezin (GT), R. Daniel (GT), B. Pomis (GT), and L.M. Hughes (GT) to discuss the state income, sales, and transfer tax upon the completion of the anticipated tax-free reorganization.	0.4	695.00	278.00
7/10/2020	Hughes, Laura Michael	Participate in meeting with D. Berezin (GT), R. Daniel (GT), B. Pomis (GT), L. Jansen (GT) and L.M. Hughes (GT) to discuss the state income, sales, and transfer tax upon the completion of the anticipated tax-free reorganization.	0.4	610.00	244.00
7/10/2020	Berezin, David L	Participate in meeting with D. Berezin (GT), R. Daniel (GT), B. Pomis (GT), L. Jansen (GT) and L.M. Hughes (GT) to discuss the state income, sales, and transfer tax upon the completion of the anticipated tax-free reorganization.	0.4	815.00	326.00
7/13/2020	Hughes, Laura Michael	Research and correspondence regarding property transfer taxes.	0.7	610.00	427.00
7/13/2020	Hughes, Laura Michael	Research and correspondence regarding transaction cost analysis deductibility.	0.3	610.00	183.00

Date	Professional	Description of Services	Hours	Rate	Amount
7/13/2020	Farmer, David Arthur	Finish reviewing and updating E&P numbers for 2018 return. Update tool with estimated beginning E&P before study period, including cumulative 312k adjustment.	1.6	450.00	720.00
7/14/2020	Yesnowitz, Jamie C	Review potential G reorg treatment for states; email to and discussion with B. Pomis (GT) re: findings on G reorg treatment for states and potential points for concern.	1.0	815.00	815.00
7/14/2020	Hughes, Laura Michael	Review of asset sale versus G reorganization analysis. Correspondence with A. Sexton (K&E) regarding same.	0.5	610.00	305.00
7/14/2020	Hughes, Laura Michael	Correspondence with client related to transfer taxes for additional properties.	0.2	610.00	122.00
7/15/2020	Farmer, David Arthur	Finish E&P review and assumptions/notes and send to LM Hughes (GT) for review.	1.3	450.00	585.00
7/16/2020	Hughes, Laura Michael	Analyzed transaction cost analysis detail to determine deductibility.	0.6	610.00	366.00
7/20/2020	Witherspoon, Sara	Pull credits from returns for section 382 study.	0.6	290.00	174.00
7/20/2020	Delfino, Lara	Update the stock sale analysis following the bankruptcy proceeding following comments received by R. Daniel.	3.0	450.00	1,350.00
7/21/2020	Hughes, Laura Michael	Organize transaction cost information into workable data for analysis.	2.3	610.00	1,403.00
7/21/2020	Hughes, Laura Michael	Analyze transaction costs from bankruptcy to determine deductibility, including documentation related to the service providers' services.	3.1	610.00	1,891.00
7/21/2020	Hughes, Laura Michael	Participate in meeting with L. Delfino (GT) and L.M. Hughes (GT) to discuss updating the asset sale versus equity sale model for the new trial balance information.	0.6	610.00	366.00
7/21/2020	Delfino, Lara	Participate in meeting with L. Delfino (GT) and L.M. Hughes (GT) to discuss updating the asset sale versus equity sale model for the new trial balance information.	0.6	450.00	270.00
7/21/2020	Delfino, Lara	Update the asset sale versus equity sale model for the new trial balance information.	5.4	450.00	2,430.00
7/22/2020	Delfino, Lara	Complete the update of the asset versus equity sale analysis with the new trial balance information.	1.0	450.00	450.00
7/22/2020	Delfino, Lara	Calculate the net unrealized built-in-gain of assets and intangibles for the calculation of NOL limitation under IRC Section 382.	3.0	450.00	1,350.00
7/23/2020	Hughes, Laura Michael	Research regarding DIP financing fees deductibility. Correspondence regarding same.	0.4	610.00	244.00
<b>Code Total</b>			<b>41.7</b>		<b>21,262.00</b>



**EXHIBIT D****CODE: AP030****MATTER CATEGORY: UNICAP Tax Consulting**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Bank, Catherine Lindsey	Discussed workbook progress, next steps, and Form 3115 timing with J. Kinsey (GT) and D. Shi (GT)	0.1	290.00	29.00
7/1/2020	Kinsey, Joann Garnet	Discussed workbook progress, next steps, and Form 3115 timing with C. Bank (GT) and D. Shi (GT)	0.1	450.00	45.00
7/1/2020	Shi, Debbie Dingyi	Discussed workbook progress, next steps, and Form 3115 timing with J. Kinsey (GT) and C. Bank (GT)	0.1	610.00	61.00
7/6/2020	Bank, Catherine Lindsey	Began updating Hi-Tech UNICAP calculation with trial balance and cost center data.	1.3	290.00	377.00
7/6/2020	Shi, Debbie Dingyi	Reviewed information provided by client, provided next steps to team and arranged client discussion	0.5	610.00	305.00
7/7/2020	Bank, Catherine Lindsey	Updated open items on information request list and examined recently provided files from Akorn to determine outstanding items on information request list.	1.2	290.00	348.00
7/7/2020	Shi, Debbie Dingyi	Reviewed Unicap files received, including business unit trial balance and intercompany transaction schedule	0.7	610.00	427.00
7/8/2020	Bank, Catherine Lindsey	Discussed agenda and open items in preparation for status call with Akorn and next steps in UNICAP calculation with J. Kinsey (GT), D. Shi (GT), and J. Dee (GT).	0.3	290.00	87.00
7/8/2020	Bank, Catherine Lindsey	Discussed open items including intercompany transactions, accounts capitalized to inventory, and treatment of variances with J. Kinsey (GT), D. Shi (GT), J. Dee (GT), L. Jeong (Akorn), D. Winiarski (Akorn), S. Kowalski (Akorn)	0.9	290.00	261.00
7/8/2020	Dee, Julie A	Discussed open items including intercompany transactions, accounts capitalized to inventory, and treatment of variances with J. Kinsey (GT), D. Shi (GT), L. Jeong (Akorn), D. Winiarski (Akorn), S. Kowalski (Akorn)	0.9	815.00	733.50
7/8/2020	Dee, Julie A	Discussed uniform capitalization project timing and Section 163(j) considerations with D. Berezin (GT), L. Jansen (GT), and D. Shi (GT).	0.3	815.00	244.50
7/8/2020	Jansen, Lauren Ziolo	Discussed uniform capitalization project timing and Section 163(j) considerations with D. Berezin (GT), D. Shi (GT), and J. Dee (GT).	0.3	695.00	208.50
7/8/2020	Kinsey, Joann Garnet	Discussed open items including intercompany transactions, accounts capitalized to inventory, and treatment of variances with C. Bank (GT), D. Shi (GT), J. Dee (GT), L. Jeong (Akorn), D. Winiarski (Akorn), S. Kowalski (Akorn).	0.9	450.00	405.00
7/8/2020	Kinsey, Joann Garnet	Reviewed documents provided by client and cross-referenced this against our request list and updated	1.0	450.00	450.00

Date	Professional	Description of Services	Hours	Rate	Amount
		Teamspace site and request list for this information.			
7/8/2020	Kinsey, Joann Garnet	Discussed agenda and open items in preparation for status call with Akorn and next steps in UNICAP calculation with C. Bank (GT), D. Shi (GT), and J. Dee (GT).	0.3	450.00	135.00
7/8/2020	Shi, Debbie Dingyi	Discussed agenda and open items in preparation for status call with Akorn and next steps in UNICAP calculation with J. Kinsey (GT), C. Bank (GT), and J. Dee (GT).	0.3	610.00	183.00
7/8/2020	Shi, Debbie Dingyi	Reviewed Unicap files received in preparation for client discussion	1.0	610.00	610.00
7/8/2020	Shi, Debbie Dingyi	Discussed open items including intercompany transactions, accounts capitalized to inventory, and treatment of variances with J. Kinsey (GT), C. Bank (GT), J. Dee (GT), L. Jeong (Akorn), D. Winiarski (Akorn), S. Kowalski (Akorn)	0.9	610.00	549.00
7/8/2020	Shi, Debbie Dingyi	Discussed uniform capitalization project timing and Section 163(j) considerations with D. Berezin (GT), L. Jansen (GT), and J. Dee (GT).	0.3	610.00	183.00
7/8/2020	Berezin, David L	Discussed uniform capitalization project timing and Section 163(j) considerations with D. Berezin (GT), L. Jansen (GT), and J. Dee (GT).	0.3	815.00	244.50
7/9/2020	Bank, Catherine Lindsey	Discussed Unicap workbook next steps with J. Kinsey (GT).	0.8	290.00	232.00
7/9/2020	Kinsey, Joann Garnet	Discussed Unicap workbook next steps with C. Bank (GT).	0.8	450.00	360.00
7/12/2020	Bank, Catherine Lindsey	Began trial balance and cost center data entry into Akorn Inc. UNICAP calculation	1.8	290.00	522.00
7/13/2020	Shi, Debbie Dingyi	Provided next steps for the team based on information received	0.1	610.00	61.00
7/14/2020	Bank, Catherine Lindsey	Formatted trial balance data for import to UNICAP calculation	4.7	290.00	1,363.00
7/14/2020	Kinsey, Joann Garnet	Discussed Unicap workbook trial balances and next steps with C. Bank (GT).	0.8	450.00	360.00
7/14/2020	Kinsey, Joann Garnet	Reviewed information provided by client for intercompany accounts and trial balance information to integrate into our UNICAP workbook analysis.	1.2	450.00	540.00
7/15/2020	Bank, Catherine Lindsey	Formatted trial balance data for import to UNICAP calculation, completed WP 4,5, & 8 in UNICAP calculation workbook for Akorn, Inc.	5.9	290.00	1,711.00
7/15/2020	Bank, Catherine Lindsey	Discussed trial balance organization with J. Kinsey (GT) and W. Patton (GT)	0.3	290.00	87.00
7/15/2020	Kinsey, Joann Garnet	Reviewed workbook questions from C. Bank (GT).	1.0	450.00	450.00
7/15/2020	Kinsey, Joann Garnet	Discussed trial balance organization with C. Bank (GT) and W. Patton (GT)	0.3	450.00	135.00
7/15/2020	Patton, William Christopher	Discussed trial balance organization with J. Kinsey (GT) and C. Bank (GT)	0.3	290.00	87.00
7/17/2020	Bank, Catherine Lindsey	Discussed trial balance items and 263A classifications in UNICAP	0.5	290.00	145.00

Date	Professional	Description of Services	Hours	Rate	Amount
		workbooks with J. Kinsey (GT), D. Shi (GT), and J. Dee (GT)			
7/17/2020	Dee, Julie A	Discussed trial balance items and 263A classifications in UNICAP workbooks with J. Kinsey (GT), D. Shi (GT), and C. Bank (GT)	0.5	815.00	407.50
7/17/2020	Kinsey, Joann Garnet	Discussed trial balance items and 263A classifications in UNICAP workbooks with C. Bank (GT), D. Shi (GT), and J. Dee (GT).	0.5	450.00	225.00
7/17/2020	Shi, Debbie Dingyi	Discussed trial balance items and 263A classifications in UNICAP workbooks with J. Kinsey (GT), C. Bank (GT), and J. Dee (GT)	0.5	610.00	305.00
7/22/2020	Bank, Catherine Lindsey	Organized trial balance and cost center data for Akorn Inc., Akorn New Jersey, and Hi-Tech; Updated 2018 Unicap calculation workbooks for Akorn Inc., Akorn New Jersey, and Hi-Tech	6.1	290.00	1,769.00
7/23/2020	Kinsey, Joann Garnet	Reviewed Akorn Inc. 2018 Unicap workbook.	2.0	450.00	900.00
7/27/2020	Bank, Catherine Lindsey	Trial balance formatting, 2018 to 2019 TB data comparison, UNICAP calculation workbook preparation.	4.0	290.00	1,160.00
7/27/2020	Bank, Catherine Lindsey	Discussed Unicap calculation workbooks and next steps with 2018/2019 account comparison with J. Kinsey (GT)	0.5	290.00	145.00
7/27/2020	Kinsey, Joann Garnet	Discussed Unicap calculation workbooks and next steps with 2018/2019 account comparison with C. Bank GT).	0.5	450.00	225.00
7/27/2020	Kinsey, Joann Garnet	Reviewed Akorn 2018 Unicap workbook calculation and drafted summary of updates.	2.5	450.00	1,125.00
7/27/2020	Kinsey, Joann Garnet	Reviewed Akorn NJ 2018 Unicap workbook calculation and drafted summary of updates.	2.0	450.00	900.00
7/27/2020	Kinsey, Joann Garnet	Reviewed Hi-Tech 2018 Unicap workbook calculation and drafted summary of updates.	1.5	450.00	675.00
7/28/2020	Bank, Catherine Lindsey	Discussed progress in Unicap calculation workbooks and next steps with J. Kinsey (GT) and D. Shi (GT).	0.8	290.00	232.00
7/28/2020	Bank, Catherine Lindsey	Formatted trial balance, compared 2018 to 2019 TB data, and prepared Unicap calculation workbook	4.5	290.00	1,305.00
7/28/2020	Kinsey, Joann Garnet	Discussed progress in Unicap calculation workbooks and next steps with C. Bank (GT) and D. Shi (GT).	0.8	450.00	360.00
7/28/2020	Kinsey, Joann Garnet	Drafted summary of inventory accounts from 2018 and 2019 for Akorn, Akorn NJ, and Hi-Tech along with a follow-up email to the client as far as scheduling interview calls/next steps.	1.5	450.00	675.00
7/28/2020	Kinsey, Joann Garnet	Reviewed Akorn 2018 workbook and drafted reconciliation for cost center trial balance to trial balance.	1.0	450.00	450.00
7/28/2020	Shi, Debbie Dingyi	Discussed progress in Unicap calculation workbooks and next steps with J. Kinsey (GT) and C. Bank (GT)	0.8	610.00	488.00
7/29/2020	Bank, Catherine Lindsey	Formatted trial balance, compared 2018 to 2019 TB data, and	4.0	290.00	1,160.00

Date	Professional	Description of Services	Hours	Rate	Amount
		prepared Unicap calculation workbook			
7/29/2020	Bank, Catherine Lindsey	Discussed agenda for upcoming interviews with J. Kinsey (GT) and D. Shi (GT)	0.5	290.00	145.00
7/29/2020	Bank, Catherine Lindsey	Discussed 2018 Unicap calculation workbooks in comparison to 2019 Unicap calculation workbooks and next steps with J. Kinsey (GT).	1.0	290.00	290.00
7/29/2020	Kinsey, Joann Garnet	Discussed 2018 Unicap calculation workbooks in comparison to 2019 Unicap calculation workbooks and next steps with C. Bank (GT).	1.0	450.00	450.00
7/29/2020	Kinsey, Joann Garnet	Discussed agenda for upcoming interviews with J. Kinsey (GT) and D. Shi (GT)	0.5	450.00	225.00
7/29/2020	Kinsey, Joann Garnet	Drafted email summary to Akorn client to setup interview calls for our Unicap calculation.	0.2	450.00	90.00
7/29/2020	Shi, Debbie Dingyi	Discussed agenda for upcoming interviews with J. Kinsey (GT) and C. Bank (GT)	0.5	610.00	305.00
7/29/2020	Shi, Debbie Dingyi	Reviewed calculation models and compiled agenda in preparation for client interviews	2.0	610.00	1,220.00
7/30/2020	Bank, Catherine Lindsey	Formatted trial balance, compared 2018 to 2019 TB data, and prepared Unicap calculation workbook	2.0	290.00	580.00
7/30/2020	Kinsey, Joann Garnet	Discussed 2019 Unicap calculation workbooks and next steps with C. Bank (GT).	0.5	450.00	225.00
7/30/2020	Kinsey, Joann Garnet	Discussed agenda items to cover during Akorn interview call with J. Suttora (GT) and D. Shi (GT).	1.1	450.00	495.00
7/30/2020	Kinsey, Joann Garnet	Discussed agenda items to cover during Akorn interview call with J. Suttora (GT) and D. Shi (GT).	0.5	450.00	225.00
7/30/2020	Shi, Debbie Dingyi	Discussed agenda items to cover during Akorn interview call with J. Suttora (GT) and J. Kinsey (GT).	0.5	610.00	305.00
7/30/2020	Shi, Debbie Dingyi	Discussed agenda items to cover during Akorn interview call with J. Suttora (GT) and J. Kinsey (GT).	1.1	610.00	671.00
7/30/2020	Suttora, John C	Discussed agenda items to cover during Akorn interview call with J. Kinsey (GT) and D. Shi (GT).	0.5	760.00	380.00
7/30/2020	Suttora, John C	Discussed agenda items to cover during Akorn interview call with J. Kinsey (GT) and D. Shi (GT).	1.1	760.00	836.00
7/31/2020	Bank, Catherine Lindsey	Formatted trial balance, compared 2018 to 2019 TB data, and prepared Unicap calculation workbook	2.5	290.00	725.00
7/31/2020	Kinsey, Joann Garnet	Drafted groupings of expenses accounts for Akorn, Inc.; Akorn NJ; and Hi-Tech and organized this information to prep for interview discussion with the client.	2.0	450.00	900.00
7/31/2020	Kinsey, Joann Garnet	Prepared for interview call by reviewing inventory accounts, M-adjustments, and new accounts for 2019	1.0	450.00	450.00
7/31/2020	Kinsey, Joann Garnet	Reviewed trial balances 2018 and 2019 for Akorn, Inc. to reconcile the differences in expenses and summary of departments.	3.0	450.00	1,350.00

**Code Total****85.7****34,312.50**

**EXHIBIT D****CODE: AP031****MATTER CATEGORY: R&D Tax Consulting**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/13/2020	Berezin, David L	Present and discuss Phase 1 R&D credit study results to determine next steps and client presentation plan with GT team D. Berezin, L. Jansen, K. Chapman, J. Hartley, and A. Rude.	0.5	815.00	407.50
7/15/2020	Berezin, David L	Discuss R&D impact with B. Fasel (GT).	0.2	815.00	163.00
7/15/2020	Berezin, David L	Client call to present and discuss Phase 1 R&D credit study results and plan for Phase 2 study with GT team D. Berezin, L. Jansen, K. Chapman, J. Hartley, and A. Rude.	0.8	815.00	652.00
7/20/2020	Berezin, David L	Review final scope of work for R&D.	0.3	815.00	244.50
<b>Code Total</b>			<b>1.8</b>		<b>1,467.00</b>

**EXHIBIT D****CODE: AP032****MATTER CATEGORY: Tax Compliance Consulting**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/1/2020	Ravi, Rajitha	Prepared book/tax differences and began work on proforma tax returns	4.0	220.00	880.00
7/1/2020	Jansen, Lauren Ziolo	Finalized 2012 amended return and signed	0.2	435.00	87.00
7/1/2020	Jansen, Lauren Ziolo	Follow-up call to IRS regarding net operating carryback claim and discussed with D. Berezin (GT) next steps	0.5	435.00	217.50
7/1/2020	Jansen, Lauren Ziolo	Call with IRS to discuss net operating loss carryback claim	0.3	435.00	130.50
7/2/2020	Berezin, David L	Review issues on tax priority in bankruptcy. Consider impact of reorganization on taxes as well as dehydrated alcohol treatment. Draft email with reorg question.	0.5	815.00	407.50
7/2/2020	Berezin, David L	Review emails on tax priority. Consider impact of reorganization on taxes as well as dehydrated alcohol treatment. Draft email with reorg question.	0.5	815.00	407.50
7/6/2020	Jansen, Lauren Ziolo	Coordinated meeting with team members to discuss dehydrated alcohol	0.1	695.00	69.50
7/6/2020	Kang, Piljung	Reviewed Federal proformas for following entities: Clover Pharmaceuticals, Olta Pharmaceuticals; meeting with Senior for the review process	1.5	145.00	217.50
7/6/2020	Jansen, Lauren Ziolo	Provided instructions to K. Iles (GT) for updates needed to net operating loss carryback claim.	0.3	435.00	130.50
7/6/2020	Iles, Kevin	Prepared supporting tax return workpapers for Akorn Hi-Tech, Akorn New Jersey, Versapharm, and Advanced Vision Research subsidiaries	3.7	225.00	832.50
7/6/2020	Groberski, Scott E	Call with G. Cahill, D. Berezin, L. Jansen re org structure, state and local tax concerns	0.5	760.00	380.00
7/7/2020	Kang, Piljung	Federal Proforma reviewed for following entities: VPI Holdings and Akorn Ophthalmics, and Olta Pharmaceuticals	1.5	145.00	217.50
7/7/2020	Jansen, Lauren Ziolo	Reviewed updates to net operating loss carryback for IRS audit changes.	0.8	435.00	348.00
7/7/2020	Berezin, David L	Consider expected changes on Form 1139 from adjustments from prior year audit recently located by client and exchange emails to confirm impact as expected.	0.3	815.00	244.50
7/8/2020	Suttora, John C	Pre-call & Prep re dehydrated alcohol contract	0.6	815.00	489.00
7/8/2020	Suttora, John C	Review of case law and contracts (amendments) re dehydrated alcohol contract	3.5	815.00	2,852.50
7/8/2020	Suttora, John C	Call & Prep w Sharon Kay re dehydrated alcohol contract	0.4	815.00	326.00
7/8/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT), J. Suttora (GT), R. Daniel (GT), and L. Jeong (Akorn) to discuss tax ramifications of dehydrated alcohol sale.	0.8	695.00	556.00
7/8/2020	Jansen, Lauren Ziolo	Responded to question from D. Avgerin (Akorn) regarding accrued professional fees.	0.1	435.00	43.50
7/8/2020	Jansen, Lauren Ziolo	Finalized and signed updated net operating loss carryback.	0.2	435.00	87.00
7/8/2020	Iles, Kevin	Met with managers to discuss current status of engagements	0.5	225.00	112.50
7/8/2020	Iles, Kevin	Reviewed tax return supporting workpapers and provided revisions to associate	1.2	225.00	270.00
7/8/2020	Iles, Kevin	Prepared amortization rollforward schedule for Akorn subsidiaries.	3.1	225.00	697.50
7/8/2020	Berezin, David L	Review technical reason and impact of current revenue recognition of sale of dehydrated alcohol with L. Jeong (Akorn) and J. Suttora (GT) and L. Jansen (GT).	0.5	815.00	407.50

Date	Professional	Description of Services	Hours	Rate	Amount
7/8/2020	Berezin, David L	Review emails related to reorganization issues.	0.3	815.00	244.50
7/9/2020	Suttora, John C	Client call and related prep re dehydrated alcohol contract	1.2	815.00	978.00
7/9/2020	Jansen, Lauren Ziolo	Call with D. Berezin (GT), R. Daniel (GT), J. Suttora (GT), J. Mellentine (Akorn), S. Keller (Akorn), L. Jeong (Akorn), R. Pollard (Akorn) to discuss tax ramifications of dehydrated alcohol sale.	1.0	695.00	695.00
7/9/2020	Kang, Piljung	For federal return: M-1 Allocation workpaper prepared	2.5	145.00	362.50
7/9/2020	Iles, Kevin	Delegated tasks to Grant Thornton India office to prepare supporting workpapers	0.5	225.00	112.50
7/9/2020	Iles, Kevin	Reviewed workpapers prepared by associate and Grant Thornton India team members	2.6	225.00	585.00
7/9/2020	Ensinger, Bethany L	Discussion with L. Jansen and K. Iles on status of federal return	0.1	380.00	38.00
7/9/2020	Jansen, Lauren Ziolo	Participate in meeting with L.M. Hughes (LM), D. Berezin (GT), and R. Daniel (GT) to discuss potential acceleration of timing methods deductions.	0.4	695.00	278.00
7/9/2020	Hughes, Laura Michael	Participate in meeting with L.M. Hughes (LM), L. Jansen (GT), D. Berezin (GT), and R. Daniel (GT) to discuss potential acceleration of timing methods deductions.	0.5	610.00	305.00
7/9/2020	Berezin, David L	Participate in meeting with L.M. Hughes (LM), L. Jansen (GT), D. Berezin (GT), and R. Daniel (GT) to discuss potential acceleration of timing methods deductions.	0.5	815.00	407.50
7/9/2020	Berezin, David L	Participate in call with R. Pollard (Akorn), S. Keller (Akorn), J. Mellentine (Akorn), and L. Jeong (Akorn) and L. Jansen (GT), R. Daniel (GT) and J. Suttora (GT) to talk about tax technical issues related to tax recognition of revenue on sale of dehydrated alcohol and the impact on taxes owed and timing.	1.0	815.00	815.00
7/9/2020	Berezin, David L	Review emails related to dehydrated alcohol sale tax issues.	0.2	815.00	163.00
7/10/2020	Kiruba, Evangelin	Imported trial balance data for purposes of calculating book/tax differences for 2019 tax return	2.0	220.00	440.00
7/10/2020	Kang, Piljung	Federal compliance work-M-1 Allocation workpaper preparation and completion	1.5	145.00	217.50
7/11/2020	Berezin, David L	Review and respond with questions on potential meeting with BDO on dehydrated alcohol sale.	0.2	815.00	163.00
7/13/2020	Suttora, John C	Call with client & BDO and Preparation re: dehydrated alcohol contract	0.5	815.00	407.50
7/13/2020	Ravi, Rajitha	Reviewed M-Packages	2.0	220.00	440.00
7/13/2020	Jansen, Lauren Ziolo	Revised 2nd quarter estimated tax calculation	0.2	435.00	87.00
7/13/2020	Berezin, David L	Review estimated tax calculations. Consider cash taxes, review related emails. consider annualization rules.	0.5	815.00	407.50
7/13/2020	Berezin, David L	Participate in call with BDO, J. Mellentine (Akorn), R. Pollard (Akorn), L. Jeong (Akorn), S. Keller (Akorn), and D. Berezin (GT) to discuss implications of potential amendment to dehydrated alcohol contract.	0.5	815.00	407.50
7/13/2020	Groberski, Scott E	Confirm next steps for continuing advisory and tax workstreams with GT teams led by S. Cho (GT), D. Berezin (GT), S. Groberski (GT), R. Daniel (GT), and G. Cahill (GT)	0.5	760.00	380.00
7/14/2020	Suttora, John C	Prepared dehydrated alcohol contract	2.9	815.00	2,363.50
7/14/2020	Joseph, Brandon M	Support as requested by L. Jansen (GT) for review of India Asset Held for Sale memo - reviewed India tax implications. Emailed L. Jeong (Akorn) with comments.	0.8	695.00	556.00
7/14/2020	Jansen, Lauren Ziolo	Call with B. Ensinger (GT) to discuss Q2 tax provision preparation.	0.1	435.00	43.50

Date	Professional	Description of Services	Hours	Rate	Amount
7/14/2020	Jansen, Lauren Ziolo	Discussed dehydrated alcohol contract addendum with L. Jeong (Akorn), S. Keller (Akorn), J. Mellentine (Akorn), R. Pollard (Akorn), D. Portwood (Akorn), J. Suttora (GT), and D. Berezin (GT).	0.5	695.00	347.50
7/14/2020	Jansen, Lauren Ziolo	Provided mailing instructions for 2012 Form 1120-X filing.	0.1	435.00	43.50
7/14/2020	Iles, Kevin	Reviewed tax adjustment support prepared by Grant Thornton associate	2.0	225.00	450.00
7/14/2020	Ensinger, Bethany L	Research on the inclusion of the sale of inventory for the second quarter federal estimated tax calculation	0.3	380.00	114.00
7/14/2020	Berezin, David L	Discussed tax implications of shareholder settlement placed into escrow with D. Berezin (GT), D. Auclair (GT), L. Jansen (GT), and C. Cordonnier (GT).	0.3	815.00	244.50
7/14/2020	Berezin, David L	Consider Akorn shareholder settlement impact on taxes. Review emails.	0.3	815.00	244.50
7/14/2020	Berezin, David L	Review information on state tax treatment of planned reorg.	0.5	815.00	407.50
7/15/2020	Suttora, John C	Discussed dehydrated alcohol contract with S. Kay (GT), D. Berezin (GT), and J. Suttora (GT).	0.7	815.00	570.50
7/15/2020	Jansen, Lauren Ziolo	Discussed with L. Jeong (Akorn) and D. Berezin (GT) cash tax forecast.	0.1	695.00	69.50
7/15/2020	Jansen, Lauren Ziolo	Reviewed Q2 tax provision support provided by client.	0.2	435.00	87.00
7/15/2020	Jansen, Lauren Ziolo	Reviewed documentation related to shareholder litigation settlement.	0.1	435.00	43.50
7/15/2020	Jansen, Lauren Ziolo	Reviewed additional detail related to shareholder litigation settlement.	0.2	695.00	139.00
7/15/2020	Jansen, Lauren Ziolo	Discussed tax implications of shareholder settlement placed into escrow with D. Berezin (GT), D. Auclair (GT), and C. Cordonnier.	0.3	695.00	208.50
7/15/2020	Cordonnier, Caleb Michael	Discussed tax implications of shareholder settlement placed into escrow with D. Berezin (GT), D. Auclair (GT), L. Jansen (GT)	0.3	695.00	208.50
7/15/2020	Auclair, David B	Discuss deductibility of settlement payments	0.2	815.00	163.00
7/15/2020	Kang, Piljung	Federal compliance-M-1 Allocation workpaper updated and meeting with Senior Associate to resolve issue with the workpaper	1.0	145.00	145.00
7/15/2020	Berezin, David L	Rev Escrow Agreement to help determine tax impact of settlement. Review emails on topic.	0.5	815.00	407.50
7/15/2020	Berezin, David L	Consider tax impact of dehydrated alcohol sale on current taxes and financial statement presentation. Assist with email to clarify intent of parties.	1.2	815.00	978.00
7/15/2020	Berezin, David L	Discuss cash taxes and estimated taxes with L. Jeong (Akorn) and L. Jansen (GT).	0.2	815.00	163.00
7/16/2020	Jansen, Lauren Ziolo	Provided update to G. Cahill (GT) regarding dehydrated alcohol sales.	0.2	695.00	139.00
7/16/2020	Jansen, Lauren Ziolo	Call with B. Ensinger (GT) to discuss Q2 tax provision.	0.3	435.00	130.50
7/16/2020	Auclair, David B	Review settlement agreement and address qualified settlement fund rules	0.5	815.00	407.50
7/16/2020	Kang, Piljung	Federal Compliance: AVR M-Package reviewed/Review Comments provided	3.0	145.00	435.00
7/16/2020	Berezin, David L	Review client emails on tax issues such as dehydrated alcohol and impact on cash taxes. Review client documents for tax impact.	0.5	815.00	407.50
7/17/2020	Suttora, John C	Discussed potential change to dehydrated alcohol tax treatment for Q2 provision purposes with M. Michrina (BDO), L. Jeong (Akorn), D. Berezin (GT), L. Jansen (GT), and J. Suttora (GT).	0.4	815.00	326.00
7/17/2020	Jansen, Lauren Ziolo	Discussed with D. Berezin next steps regarding dehydrated alcohol tax treatment and potential statement of work.	0.2	695.00	139.00



Date	Professional	Description of Services	Hours	Rate	Amount
7/17/2020	Berezin, David L	Discussed potential change to dehydrated alcohol tax treatment for Q2 provision purposes with M. Michrina (BDO), L. Jeong (Akorn), D. Berezin (GT), L. Jansen (GT), and J. Suttora (GT).	0.4	815.00	326.00
7/17/2020	Berezin, David L	Review and draft clarifying emails on fact related to dehydrated alcohol sale.	0.8	815.00	652.00
7/17/2020	Berezin, David L	Call with R Pollard, S Keller, L Jeong and L Jansen to discuss Dehydrated alcohol sale tax related issues.	0.5	815.00	407.50
7/17/2020	Berezin, David L	Consider timing impact on taxes of fact clarification email including discussion with J Suttora. Review client emails for facts.	0.5	815.00	407.50
7/18/2020	Berezin, David L	Review and consider fact related to a prepayment for dehydrated alcohol.	0.3	815.00	244.50
7/20/2020	Suttora, John C	Documentation for dehydrated alcohol contract revenue recognition	3.2	815.00	2,608.00
7/20/2020	Suttora, John C	Call with David Berezin and Lauren Jansen re dehydrated alcohol contract	0.4	815.00	326.00
7/20/2020	Iles, Kevin	Update to interim provision calculation and support	2.1	225.00	472.50
7/20/2020	Berezin, David L	Call with L. Jansen and J. Suttora of GT to discuss technical issues associated with prepaid amounts and reserves on sale of dehydrated alcohol.	0.5	815.00	407.50
7/20/2020	Berezin, David L	Review schedules with income calculations and related information on dehydrated alcohol sale. Prepare email related to guidance on fact confirmation for future payments.	0.8	815.00	652.00
7/21/2020	Suttora, John C	Documentation for dehydrated alcohol contract revenue recognition	3.6	815.00	2,934.00
7/21/2020	Suttora, John C	Call & related prep re dehydrated alcohol book/tax difference calculation	0.5	815.00	407.50
7/21/2020	Kang, Piljung	Federal Compliance: Hi-Tech return preparation-workpaper reviewed	3.0	145.00	435.00
7/21/2020	Berezin, David L	Review schedules, consider prior year treatment and discussion with Jansen and Suttora on reserve issues.	0.8	815.00	652.00
7/22/2020	Suttora, John C	Memorandum documenting revenue recognition for dehydrated alcohol contract	5.8	815.00	4,727.00
7/22/2020	Iles, Kevin	Review subsidiary taxable income calculation and support for 2019 year-end.	3.1	225.00	697.50
7/23/2020	Suttora, John C	Documentation relating to Revenue Recognition for dehydrated alcohol contract	2.5	815.00	2,037.50
7/23/2020	Suttora, John C	Call and related prep re Medicaid & shelf stock reserves w D Berezin, L Jansen, Lb Jeong, J Touine, S Gavin	1.3	510.00	663.00
7/23/2020	Iles, Kevin	Reviewed subsidiary taxable income calculation and support for 2019 year-end	4.3	225.00	956.25
7/23/2020	Berezin, David L	Call with L. Jeong (GT), J. Tournier (Akorn) and S. Gavin (Akorn) and L. Jansen and J. Suttora of GT regarding Medicaid rebate and shelf stock adjustment accounts including facts on underlying economics and how calculated.	1.0	815.00	815.00
7/24/2020	Suttora, John C	Documentation as to Income recognition for dehydrated alcohol contract	3.1	815.00	2,526.50
7/24/2020	Kang, Piljung	Federal compliance: meeting with a senior to catchup and discuss on return preparation timeline	0.2	145.00	29.00
7/24/2020	Kang, Piljung	Federal Compliance: return workpaper preparation and reviewed for Akorn (New Jersey) and Hi-Tech.	2.8	145.00	406.00
7/27/2020	Suttora, John C	Documented revenue recognition for dehydrated alcohol contract memorandum	0.7	815.00	570.50
7/27/2020	Suttora, John C	Discussed Medicaid rebate method change with S. Kay (GT)	0.4	510.00	204.00

Date	Professional	Description of Services	Hours	Rate	Amount
7/28/2020	Suttora, John C	Documented revenue recognition for dehydrated alcohol contract	3.2	815.00	2,608.00
7/28/2020	Joseph, Brandon M	Emails with L. Jeong (Akorn) regarding the tax implications of distribution cash from Mauritius to the US/Switzerland, plans for call on 7/29/20	0.4	695.00	278.00
7/28/2020	Kang, Piljung	Federal Compliance: meeting with senior to plan on return preparation stages, offshore work item request, instruction drafted	1.0	145.00	145.00
7/28/2020	Iles, Kevin	Reviewed Inspire, Versapharm, and Animal Health subsidiary updates and support	3.1	225.00	697.50
7/28/2020	Berry, Michael	Analyzed 2nd quarter ownership changes for purposes of Internal Revenue Code 382.	0.5	695.00	347.50
7/29/2020	Suttora, John C	Discussed Medicaid rebate with L. Jansen (GT) and D. Berezin (GT)	0.5	510.00	255.00
7/29/2020	Joseph, Brandon M	Call w/ Akorn - S. Nowakoski (Akorn), L. Jeong (Akorn), S. Keller (Akorn) regarding repatriation from Mauritius to US/Switzerland. Spoke of alternatives provided by their Mauritius colleagues and tax considerations of each.	1.0	695.00	695.00
7/29/2020	Iles, Kevin	Review tax amortization detail and incorporate information into support	2.1	225.00	472.50
7/29/2020	Iles, Kevin	Update book to tax calculation support for manager review	1.7	225.00	382.50
7/29/2020	Berezin, David L	Participate in call with GT team J. Suttora and L. Jansen on Medicaid rebate issue.	0.5	815.00	407.50
7/29/2020	Berezin, David L	Review memo on dehydrated alcohol sale tax treatment. Draft email on comments. Review emails.	1.5	815.00	1,222.50
7/30/2020	Kang, Piljung	Federal compliance: meeting with senior to discuss on inventory reserve and amortization workpapers.	0.5	145.00	72.50
7/30/2020	Kang, Piljung	Federal Compliance: Inventory reserve workpaper update, Versapharm return preparation, proforma preparation	2.0	145.00	290.00
7/31/2020	Kiruba, Evangelin	Prepared Akorn Inc. book/tax differences.	8.0	220.00	1,760.00
7/31/2020	Kang, Piljung	Federal Compliance: Inspire return process package and proforma prepared, amortization workpaper updated; call with senior for Amortization workpaper	1.5	145.00	217.50
7/31/2020	Berry, Michael	Analyzed 2nd quarter ownership changes for purposes of Internal Revenue Code 382.	2.5	695.00	1,737.50
<b>Code Total</b>			<b>134.75</b>		<b>64,480.25</b>

**EXHIBIT D****CODE: AP033****MATTER CATEGORY: Vendor & Customer Management**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
7/7/2020	Dayton, Roderick P.	Determine vendor listing for accounting month-end close with D. Winiarski (Akorn) and N. McGrath (Alix)	0.4	350.00	140.00
7/22/2020	Dayton, Roderick P.	Join Supplier Management Committee discussion led by K. Tshalis (Akorn), S. Sukumar (Akorn), J. Baluzy (Alix), N. McGrath (Alix)	0.5	350.00	175.00
7/29/2020	Dayton, Roderick P.	Participate in Supplier Management Committee discussion led by K. Tshalis (Akorn), S. Sukumar (Akorn), J. Baluzy (Alix), N. McGrath (Alix)	0.5	350.00	175.00
<b>Code Total</b>			<b>1.4</b>		<b>490.00</b>

**EXHIBIT D**  
**EXPENSES – DETAIL**

**None, Not Applicable**