

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

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:  
**In re:** : **Chapter 11**  
:  
AKORN, INC., *et al.*,<sup>1</sup> : **Case No. 20-11177 (KBO)**  
:  
**Debtors.** : **(Jointly Administered)**  
:  
: **Obj. Deadline: December 2, 2020 at 4:00 p.m. (ET)**  
: **Hearing Date: December 18, 2020 at 10:00 a.m. (ET)**  
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**COVER SHEET OF FOURTH MONTHLY AND FINAL APPLICATION  
OF GRANT THORNTON LLP FOR PAYMENT OF COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FOR THE (I) MONTHLY PERIOD FROM  
SEPTEMBER 1, 2020 THROUGH SEPTEMBER 4, 2020, AND (II) FINAL PERIOD  
FROM MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**

Name of Applicant: Grant Thornton LLP  
Authorized to Provide Professional Services to: 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 Monthly: September 1, 2020 – September 4, 2020  
reimbursement are sought: Final: May 20, 2020 – September 4, 2020<sup>2</sup>

<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.

<sup>2</sup> As contemplated by Article II(B)(4) of the Plan, Grant Thornton LLP will separately submit to the Debtors invoices for its post-confirmation fees and expenses (i.e. from September 5, 2020 onwards) to be paid by the Debtors "in the ordinary course of business and without any further notice to or action, order, or approval of the Bankruptcy Court[.]" See Plan at ¶ II(B)(4).



Amount of compensation sought as actual,  
reasonable, and necessary:

Monthly: \$72,162.00

Final: \$682,291.35

Amount of expense reimbursement sought as  
actual, reasonable, and necessary:

Monthly: \$0.00

Final: \$0.00

This is a(n):   X   monthly        interim   X   final application

**SUMMARY OF PRIOR FEE APPLICATIONS  
DURING THE COMBINED FOURTH MONTHLY AND FINAL PERIOD  
MAY 20, 2020 THROUGH SEPTEMBER 4, 2020:**

Date Filed / Docket No.	Period Covered	Total Amount Requested		Total Amount Paid to Date		Certificate of No Objection	Amount Outstanding
		Fees	Expenses	Fees	Expenses		
7/22/2020 No. 367	5/20/2020 – 6/30/2020	\$186,652.25	\$0.00	\$149,321.80	\$0.00	8/13/2020 No. 449	\$37,330.45
8/25/2020 No. 568	7/1/2020 – 7/31/2020	\$208,951.20	\$0.00	\$167,160.96	\$0.00	9/15/2020 No. 710	\$41,790.24
9/21/2020 No. 728	8/1/2020 – 8/31/2020	\$214,525.90	\$0.00	\$171,620.72	\$0.00	10/16/2020 No. 787	\$42,905.18
[Filed Herein]	9/1/2020 – 9/4/2020	\$72,162.00	\$0.00	\$0.00	\$0.00		\$72,162.00
<b>Totals:</b>		<b>\$682,291.35</b>	<b>\$0.00</b>	<b>\$488,103.48</b>	<b>\$0.00</b>		<b>\$194,187.87</b>

Summary of Any Objections to Monthly Fee Applications: None.

**COMPENSATION BY PROFESSIONAL**  
**MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**

Professional	Title	Group	Hourly Rate	Hours	Fees
Adams, Evan Joseph	Manager	National Tax Office	610	1.3	793.0
Agarwala, Deepak	International Resources	National Tax Office - INDUS	220	7.8	1,705.0
Auclair, David B	Partner / Principal	National Tax Office	815	0.7	570.5
Bank, Catherine Lindsey	Associate	TEP	290	140.7	40,795.0
Berezin, David L	Partner / Principal	Tax Reporting & Advisory	815	50.9	41,442.8
Berry, Michael	Senior Manager	M&A Tax Services	695	3.0	2,085.0
Bonavia, Mark	Manager	Transformation	475	32.0	15,200.0
Brady, Joshua T.	Partner / Principal	National Tax Office	815	4.1	3,300.8
Cahill, Gene W	Partner / Principal	Strategic Solutions	650	10.4	6,760.0
Cavanaugh, Jennifer L	Partner / Principal	Professional Standards	815	1.5	1,222.5
Cordonnier, Caleb Michael	Senior Manager	National Tax Office	695	0.3	208.5
Cotriss, David C	Senior Manager	Transformation	575	18.8	10,810.0
Cruz, Juan C	Senior Manager	Strategic Solutions	575	1.0	575.0
Daniel, Russell	Partner / Principal	M&A Tax Services	815	27.7	22,575.5
Dayton, Roderick P.	Senior Associate	Strategic Solutions	350	221.3	77,455.0
Dayton, Roderick P.	Manager	Strategic Solutions	475	32.0	15,219.0
Dee, Julie A	Partner / Principal	Privately Held Business	815	4.4	3,545.3
Delfino, Lara	Senior Associate	TEP	450	30.3	13,612.5
Eichinger, Jeffrey R	Senior Manager	SALT	695	0.5	347.5
Ensinger, Bethany L	Manager	Tax Reporting & Advisory	380	12.6	4,788.0
Fairbanks, Gregory A	Managing Director	National Tax Office	815	0.5	407.5
Farmer, David Arthur	Senior Associate	TEP	450	18.4	8,280.0
Fasel, William J.	Managing Director	Strategic Solutions	650	149.4	97,110.0
Groberski, Scott E	Managing Director	SALT	760	13.5	10,260.0
Hruskocy, Adam	Senior Manager	SALT	348	5.2	1,809.6
Hughes, Laura Michael	Manager	M&A Tax Services	610	97.6	59,536.0
Iles, Kevin	Senior Associate	TEP	225	113.5	25,526.3
Iles, Kevin	Senior Associate	TEP	450	3.0	1,327.5
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	695	31.0	21,545.0
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	435	31.9	13,876.5
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	575	3.4	1,955.0
Joseph, Brandon M	Senior Manager	International Tax Services	695	5.1	3,544.5
Kang, Piljung	Associate	TEP	145	43.3	6,278.5
Kay, Sharon A	Partner / Principal	National Tax Office	815	3.1	2,526.5
Keith, Bryan D	Managing Director	National Tax Office	815	1.0	815.0
Kelly, Thomas J.	Managing Director	National Tax Office	760	0.4	304.0
Kinsey, Joann Garnet	Senior Associate	TEP	450	36.0	16,200.0
Kinsey, Joann Garnet	Manager	TEP	610	26.9	16,378.5
Kiruba, Evangelin	International Resources	National Tax Office - INDUS	220	26.5	5,830.0
Kratzke, David	Senior Manager	Transformation	575	3.9	2,213.8
Kumar, Nithin	International Resources	National Tax Office - INDUS	220	22.6	4,961.0
Lenahan, Abigail A	Associate	TEP	290	3.2	928.0
Moore, Dwight D	Manager	Transformation	475	6.0	2,850.0
Park, Su Jean	Associate	TEP	290	6.2	1,792.5
Patton, William Christopher	Associate	TEP	290	0.3	87.0
Pomis, Brian M	Partner / Principal	SALT	815	2.1	1,711.5
Poulos, Peter	Partner / Principal	Tax Practice Policy and Quality	815	0.3	244.5
Pulido, Alejandro Karlo	Senior Manager	Strategic Federal Tax Services	510	3.2	1,632.0
Ravi, Rajitha	International Resources	National Tax Office - INDUS	220	33.5	7,370.0
Rudibaugh, Michael James	Senior Associate	TEP	320	3.5	1,120.0
Russell, Mckenna	Associate	TEP	290	0.5	145.0
Sato, Hiroaki	Manager	Transformation	475	16.0	7,600.0

**COMPENSATION BY PROFESSIONAL**  
**MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**  
**(continued)**

Professional	Title	Group	Hourly Rate	Hours	Fees
Shi, Debbie Dingyi	Manager	Strategic Federal Tax Services	610	12.6	7,686.0
Shi, Debbie Dingyi	Senior Manager	Strategic Federal Tax Services	695	29.5	20,502.5
Shukla, Amith	International Resources	National Tax Office - INDUS	220	5.0	1,100.0
Siamis, Lauren Marie	Senior Manager	Strategic Solutions	575	4.1	2,357.5
St. Martin, Dennis A	Manager	National Tax Office	610	0.5	305.0
Stingley, Angela LeeHelena	Senior Associate	TEP	450	0.2	90.0
Suttora, John C	Partner / Principal	National Tax Office	815	43.4	35,371.0
Suttora, John C	Partner / Principal	National Tax Office	510	2.2	1,122.0
Suttora, John C	Managing Director	National Tax Office	760	16.2	12,312.0
Trivedi, Shamik	Senior Manager	National Tax Office	435	0.5	217.5
Vizza, Raymond J.	Senior Manager	Tax Digital Consulting	695	1.5	1,042.5
Witherspoon, Sara	Associate	TEP	290	12.6	3,654.0
Yesnowitz, Jamie C	Partner / Principal	SALT	815	1.0	815.0
<b>Total</b>					<b>675,751.35</b>

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

Professional	Title		Hourly Rate	Hours	Fees
Eichinger, Jeffrey R	Senior Manager	SALT	FF	6.2	1,866.20
Lucas-Nihei, Jeffrey	Associate	TEP	FF	10.8	2,925.84
Stingley, Angela LeeHelena	Senior Associate	TEP	FF	5.7	1,747.96
<b>Total Fixed Fee</b>					<b>6,540.00</b>

<b>Total All</b>					<b>682,291.35</b>
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\*Note that some Professionals have provided services under multiple Scopes of Work at different hourly rates and as such are listed multiple times.

**FINAL FEE APPLICATION EXPENSE SUMMARY**  
**MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**

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

**FINAL FEE APPLICATION COMPENSATION BY MATTER**  
**MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**

		<b>Total</b>	<b>Total</b>
	<b>Description</b>	<b>Hours</b>	<b>Compensation</b>
AP001	Engagement Planning, Supervision and Administration	105.1	66,852.50
AP002	Preparation of Fee Application and Monthly Statements	54.0	27,850.00
AP003	Preparation and Review of Information Requests and Related Data	12.1	4,406.50
AP008	Analysis and Preparation of Monthly Operating Results	0.5	325.00
AP009	Preparation and Analysis of Bankruptcy Schedules and Statements	189.8	78,400.00
AP010	Prepare for and Attend Court Hearings	16.8	10,560.00
AP011	Claims Admin and Objections, Including Analysis of Interco.	1.9	1,235.00
AP012	Prep and Participation in Debtor Management Meetings	76.5	41,426.75
AP014	Meetings with Other Parties / Advisors / Stakeholders	11.8	7,580.00
AP016	Review/Analyze Real Property Leases and Executory Contracts	0.2	70.00
AP019	Advise/Review Plan of Reorg and Disclosure Statement	4.0	3,021.25
AP021	Accounting Support, Emergence Accounting & SEC Issues	113.8	54,296.20
AP022	Sales and Use Tax Voluntary Disclosure Services	3.3	2,446.00
AP023	Sales and Use Tax Return Preparation and Compliance Services	23.0	6,743.75
AP024	Sales and Use Tax Examination Assistance	11.0	4,099.50
AP025	Tax Provision Preparation Services	77.0	34,512.25
AP026	Debt Restructuring Tax Consulting and Modeling	164.8	92,738.00
AP027	Retention, Conflict Checks and Confidentiality Agreements	3.5	1,825.00
AP029	QIP Tax Consulting	6.0	2,395.00
AP030	UNICAP Tax Consulting	263.9	116,247.25
AP031	R&D Tax Consulting	1.8	1,467.00
AP032	Tax Compliance Consulting	316.6	121,484.40
AP033	Vendor & Customer Management	6.6	2,310.00
	<b>Total</b>	<b>1,463.8</b>	<b>682,291.35</b>

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

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<b>In re:</b>	:	<b>Chapter 11</b>
	:	
AKORN, INC., <i>et al.</i> , <sup>1</sup>	:	<b>Case No. 20-11177 (KBO)</b>
	:	
<b>Debtors.</b>	:	<b>(Jointly Administered)</b>
	:	
	:	<b>Obj. Deadline: December 2, 2020 at 4:00 p.m. (ET)</b>
	:	<b>Hearing Date: December 18, 2020 at 10:00 a.m. (ET)</b>
----- X		

**COMBINED FOURTH MONTHLY AND FINAL APPLICATION  
OF GRANT THORNTON LLP FOR PAYMENT OF  
COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD MAY 20, 2020 THROUGH SEPTEMBER 4, 2020**

Grant Thornton LLP (“**Grant Thornton**”) as provider of tax and advisory services to Akorn, Inc. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), hereby files its fourth monthly and final fee application (this “**Final Fee Application**”) for: (a) final allowance and payment of compensation for professional services rendered to the Debtors during the period from May 20, 2020 to and including September 4, 2020 (the “**Final Compensation Period**”) in the amount of \$682,291.35; and (b) reimbursement of actual and necessary expenses incurred during the Interim Compensation Period in connection with such services in the amount of \$0.00, pursuant to sections 105(a), 330, and 331 of title 11 of the United States Code (the “**Bankruptcy Code**”), Rule 2016 of the Federal

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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.



Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), and the Court’s *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (Docket No. 218) (the “**Interim Compensation Order**”). In support of this Final Fee Application, Grant Thornton respectfully represents as follows:

### **JURISDICTION AND VENUE**

1. 1. The United States Bankruptcy Court for the Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The bases for relief requested herein are sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Rule 2016-2 of the Local Bankruptcy Rules for the District of Delaware (the “Local Bankruptcy Rules”), and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals dated June 23, 2020 (the “Interim Compensation Order”) [Docket No. 218].

### **BACKGROUND**

4. On May 20, 2020, (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code, thereby commencing the above-captioned Chapter 11 Cases (the “Chapter 11 Cases”).

5. The Debtors are authorized to continue operating their businesses and managing their properties as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.
6. No trustee or examiner has been appointed in these Chapter 11 Cases.
7. On June 3, 2020, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed the Committee [Docket No. 125].

### **GRANT THORNTON’S RETENTION**

8. On June 3, 2020, the Debtors filed its *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax and Advisory Consultant Effective as of the Petition Date* (the “Retention Application”) [Docket No. 132].
9. On June 23, 2020, the Bankruptcy Court entered 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* (the “Retention Order”) [Docket No. 219].
10. The Retention Order authorized Grant Thornton to be compensated pursuant to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and the Interim Compensation Order.

### **RELIEF REQUESTED**

11. By this Final Fee Application, Grant Thornton requests final allowance of compensation for services rendered to the Debtors during the Final Compensation Period. In total, Grant Thornton requests final allowance of \$682,291.35 in compensation for services rendered by Grant Thornton during the Final Compensation

Period, and \$0.00 in reimbursement of actual and necessary expenses incurred by Grant Thornton in connection with such services during the Final Compensation Period.

12. Time records reflecting the services provided to the Debtors by Grant Thornton during the Final Compensation Period are attached to Grant Thornton's monthly fee statements previously filed with respect to the Final Compensation Period (Docket Nos. 367, 568, and 728). The Fourth Monthly Fee Application is filed herein and time entries are detailed in the attached Exhibits. During the Final Compensation Period, Grant Thornton professionals spent approximately 1,463.8 hours providing services to the Debtors.
13. The fees charged by Grant Thornton have been billed in accordance with the Retention Order and the Engagement Letters and are comparable to those fees charged by Grant Thornton for professional services rendered in connection with similar chapter 11 cases and non-bankruptcy matters.
14. Grant Thornton submits that such fees are reasonable based upon the customary compensation charged by similarly skilled practitioners in comparable bankruptcy cases and non-bankruptcy matters.
15. Grant Thornton incurred no certain necessary expenses during the Final Compensation Period for which it is entitled to reimbursement under the Retention Order and the Engagement Letters. The total expenses incurred during the Final Compensation Period are \$0.00.

**CERTIFICATION OF COMPLIANCE**

16. The undersigned has reviewed the requirements of Local Rule 2016-2 and certifies that, to the best of his knowledge, information, and belief, this Application complies with that rule.

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WHEREFORE, Grant Thornton requests (a) final allowance and payment of compensation for professional services rendered to the Debtors during the Final Compensation Period in the amount of \$682,291.35; and (b) reimbursement of actual and necessary expenses incurred during the Final Compensation Period in connection with such services in the amount of \$0.00.

Dated: November 12, 2020

*/s/ Bill Fasel*

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Bill Fasel  
Managing Director  
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**

In re:	)	
	)	Chapter 11
AKORN, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 20-11177 (KBO)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	<b>Obj. Deadline: Dec. 2, 2020 at 4:00 p.m. (ET)</b>
	)	<b>Hearing Date: Dec. 18, 2020 at 10:00 a.m. (ET)</b>

**NOTICE OF FINAL FEE APPLICATION**

PLEASE TAKE NOTICE that Grant Thornton LLP (the “Applicant”) has today filed the attached *Combined Fourth Monthly and Final Application of Grant Thornton LLP for Payment of Compensation and Reimbursement of Expenses for the Period May 20, 2020 through September 4, 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 writing and filed with the Clerk of the Bankruptcy Court, 3rd Floor, 824 Market Street, Wilmington, Delaware 19801, no later than **4:00 p.m. (prevailing Eastern Time) on December 2, 2020.**

PLEASE TAKE FURTHER NOTICE that if any objections to the Application are received, the Application and such objections shall be considered at a hearing before The Honorable Karen B. Owens, United States Bankruptcy Judge for the District of Delaware, at the

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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.

Bankruptcy Court, 824 Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801 on  
**December 18, 2020 at 10:00 a.m. (prevailing Eastern Time).**

**PLEASE TAKE FURTHER NOTICE THAT IF NO OBJECTIONS TO THE  
APPLICATION ARE TIMELY FILED IN ACCORDANCE WITH THIS NOTICE, THE  
COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION  
WITHOUT FURTHER NOTICE OR HEARING.**

Wilmington, Delaware  
November 12, 2020

/s/ Brett M. Haywood

**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)  
Sarah E. Silveira (No. 6580)  
J. Zachary Noble (No. 6689)  
One Rodney Square  
920 N. King Street  
Wilmington, Delaware 19801  
Telephone: (302) 651-7700  
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Email: heath@rlf.com  
steele@rlf.com  
shapiro@rlf.com  
haywood@rlf.com  
silveira@rlf.com  
noble@rlf.com

*Co-Counsel for the Post-Effective Date  
Debtors*

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Patrick J. Nash, Jr., P.C. (admitted *pro hac vice*)  
Gregory F. Pesce (admitted *pro hac vice*)  
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gregory.pesce@kirkland.com  
christopher.hayes@kirkland.com

-and-

**KIRKLAND & ELLIS LLP**

**KIRKLAND & ELLIS INTERNATIONAL LLP**

Nicole L. Greenblatt, P.C. (admitted *pro hac vice*)  
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New York, New York 10022  
Telephone: (212) 446-4800  
Facsimile: (212) 446-4900  
Email: nicole.greenblatt@kirkland.com

*Co-Counsel for the Post-Effective Date Debtors*

**EXHIBIT A:****Grant Thornton Professionals' Information during the Fourth Monthly fee period from September 1, 2020 through September 4, 2020***The following professionals worked on an engagement on a hourly fee basis.*

Professional	Title	Group	Hourly Rate	Hours	Fees
Bonavia, Mark	Manager	Transformation	475	24.0	11,400.00
Cahill, Gene W	Partner / Principal	Strategic Solutions	650	6.9	4,485.00
Cotriss, David C	Senior Manager	Transformation	575	13.8	7,935.00
Daniel, Russell	Partner / Principal	M&A Tax Services	815	0.7	570.50
Dayton, Roderick P.	Manager	Strategic Solutions	475	12.8	6,099.00
Delfino, Lara	Senior Associate	TEP	450	0.5	225.00
Ensinger, Bethany L	Manager	Tax Reporting & Advisory	380	0.9	342.00
Fasel, William J.	Managing Director	Strategic Solutions	650	9.0	5,850.00
Groberski, Scott E	Managing Director	SALT	760	3.0	2,280.00
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Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	575	0.5	287.50
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	435	1.0	435.00
Jansen, Lauren Ziolo	Senior Manager	Tax Reporting & Advisory	695	0.9	625.50
Kang, Piljung	Associate	TEP	145	10.5	1,522.50
Kratzke, David	Senior Manager	Transformation	575	2.4	1,351.25
Kumar, Nithin	International Resource	National Tax Office - INDUS	220	3.3	726.00
Moore, Dwight D	Manager	Transformation	475	6.0	2,850.00
Pulido, Alejandro Karlo	Senior Manager	Strategic Federal Tax Services	510	3.0	1,530.00
Ravi, Rajitha	International Resource	National Tax Office - INDUS	220	4.5	990.00
Rudibaugh, Michael James	Senior Associate	SEP	320	0.5	160.00
Sato, Hiroaki	Manager	Transformation	475	16.0	7,600.00
Shi, Debbie Dingyi	Senior Manager	Strategic Federal Tax Services	695	8.0	5,525.25
Suttora, John C	Managing Director	National Tax Office	760	4.5	3,420.00
Vizza, Raymond J.	Senior Manager	Tax Digital Consulting	695	1.5	1,042.50
<b>Total Hourly Fees</b>				<b>147.8</b>	<b>70,527.00</b>

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

Professional	Title		Hours	Fees
Eichinger, Jeffrey R	Senior Manager	SALT	2.0	743.18
Lucas-Nihei, Jeffrey	Associate	TEP	0.3	111.48
Stingley, Angela LeeHelena	Senior Associate	TEP	2.1	780.34
<b>Total Fixed Fees</b>			<b>4.4</b>	<b>1,635.00</b>

<b>Total Fees</b>	<b>152.2</b>	<b>72,162.00</b>
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*\*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 during the Fourth Monthly fee period from September 1, 2020 through September 4, 2020**

<b>Code</b>	<b>Matter Category</b>	<b>Hours</b>	<b>Hourly</b>
AP001	Engagement Planning, Supervision and Administration	5.6	3,154.50
AP002	Preparation of Fee Application and Monthly Statements	2.3	1,092.50
AP010	Prepare for and Attend Court Hearings	4.8	3,120.00
AP012	Prep and Participation in Debtor Management Meetings	21.4	11,530.25
AP021	Accounting Support, Emergence Accounting & SEC Issues	66.0	33,509.50
AP022	Sales and Use Tax Voluntary Disclosure Services	0.5	380.00
AP023	Sales and Use Tax Return Preparation and Compliance Services	4.4	1,635.00
AP025	Tax Provision Preparation Services	0.3	130.50
AP026	Debt Restructuring Tax Consulting and Modeling	1.0	530.00
AP029	QIP Tax Consulting	3.0	1,435.00
AP030	UNICAP Tax Consulting	12.5	8,945.25
AP032	Tax Compliance Consulting	30.5	6,699.50
<b>Totals</b>		<b>152.2</b>	<b>72,162.00</b>

**EXHIBIT C**

**Summary of Expenses during the Fourth Monthly fee period from September 1, 2020  
through September 4, 2020**

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

**EXHIBIT D**

**Detail of Fees and Expenses during the Fourth Monthly fee period from September 1, 2020  
through September 4, 2020**

**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>
9/1/2020	Fasel, William J.	Call with G. Cahill (GT) to follow up from Akorn emergence planning call.	0.7	650.00	455.00
9/1/2020	Cahill, Gene W	Confirm requirements for submission of additional retention refresh with C. Stathopolous (GT) and R. Dayton (GT)	0.8	650.00	520.00
9/1/2020	Dayton, Roderick P.	Confirm requirments for submission of additional retention refresh with C. Stathopolous (GT)	0.8	475.00	380.00
9/1/2020	Jansen, Lauren Ziolo	Call to discuss status of JDE project with GT team members.	0.5	575.00	287.50
9/2/2020	Dayton, Roderick P.	Prep and send case management examples to GT IT transformation team	0.6	475.00	285.00
9/4/2020	Dayton, Roderick P.	Complete relationship check for updated Akorn legal entities	1.1	475.00	522.50
9/2/2020	Jansen, Lauren Ziolo	Provide copy of outstanding invoice to G. Watt (Akorn).	0.1	695.00	69.50
9/2/2020	Groberski, Scott E	Call with GT tax team to discuss NEWCO, items to be addressed in short term	0.5	760.00	380.00
9/1/2020	Pulido, Alejandro Karlo	Discussion with M Rudibaugh (GT) on Akorn QIP adjustments, and determine schedule and remaining work to be done for project.	0.5	510.00	255.00
<b>Code Total</b>			<b>5.6</b>		<b>3,154.50</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>
9/1/2020	Dayton, Roderick P.	Prepare and reconcile August accrual for all active Akorn workstreams and deliver to L. Jansen (GT)	2.3	475.00	1,092.50
<b>Code Total</b>			<b>2.3</b>		<b>1,092.50</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>
9/1/2020	Fasel, William J.	Participation on Akorn's Sale Confirmation Hearing.	2.8	650.00	1,820.00
9/3/2020	Fasel, William J.	Participation on Akorn's Plan Confirmation Hearing.	2.0	650.00	1,300.00
<b>Code Total</b>			<b>4.8</b>		<b>3,120.00</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>
9/1/2020	Cotriss, David C	Prepared and attended internal JDE update call; G.Cahill, G.Davis, M.Bonavia, D.Cotriss, B.Duffy, L.Jansen, Lauren	0.5	575.00	287.50
9/1/2020	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).	0.5	650.00	325.00
9/1/2020	Dayton, Roderick P.	Comment on legal entity current structure per request from S. Nowakowski (Akorn)	0.0	475.00	19.00
9/1/2020	Dayton, Roderick P.	Coordination of project plan for IT transformation - JD Edwards team led by G. Davis (GT) along with G. Cahill (GT) and L. Jansen (GT)	0.6	475.00	285.00
9/1/2020	Cahill, Gene W	Coordination of project plan for IT transformation - JD Edwards team led by G. Davis (GT) along with R. Dayton (GT) and L. Jansen (GT)	0.6	650.00	390.00
9/2/2020	Cotriss, David C	Created the JD Edwards project plan and distributed to client for review. D.Cotriss	2.4	575.00	1,380.00
9/2/2020	Kratzke, David	Prepare status and tracking for system transformation program	0.9	575.00	488.75
9/3/2020	Cotriss, David C	Produced status report to Akorn leadership on progress, status, and next steps; D.Cotriss	1.0	575.00	575.00
9/3/2020	Cotriss, David C	Kick-off follow-up meeting with G.Cahill and B.Ostrowski	0.5	575.00	287.50
9/3/2020	Dayton, Roderick P.	Attend JD Edwards process kickoff call with Akorn stakeholders led by B. Ostrowski (Akorn) and D. Cotriss (GT)	1.0	475.00	475.00
9/3/2020	Sato, Hiroaki	Attend IT transformation / JD Edwards update project kick-off meeting with Akorn and GT stakeholders: (Akorn) B. Ostrowski, K. Watson, Z. Padra, P. King, S. Sukumar, (GT) D. Cotriss, D. Kratzke, M. Bonavia	1.0	475.00	475.00
9/3/2020	Moore, Dwight D	Joined daily GT Environment Emergence team meeting. D.Cotriss, R.Dayton, G.Cahill, D.Moore, H.Sato	2.2	475.00	1,045.00
9/3/2020	Cahill, Gene W	Attend JD Edwards process kickoff call with Akorn stakeholders led by B. Ostrowski (Akorn) and D. Cotriss (GT)	1.0	650.00	650.00
9/3/2020	Cotriss, David C	Conducted the JD Edwards transformation project kick-off; D.Cotriss, M.Bonavia, D.Moore, H.Sato; R.Dayton, G.Cahill, D.Krazte	1.0	575.00	575.00
9/3/2020	Kratzke, David	Akorn working group session follow-up planning	1.5	575.00	862.50
9/4/2020	Dayton, Roderick P.	Attend daily IT sprint call with Akorn IT representative Z. Padra (Akorn)	0.5	475.00	237.50
9/4/2020	Sato, Hiroaki	Participate in Akorn IT Daily Sprint Call with Akorn and GT members: (Akorn) Z. Padra, K. Wilson, (GT) G. Cahill, D. Cotriss, M. Bonavia, D. Moore, R. Dayton	0.5	475.00	237.50
9/4/2020	Cotriss, David C	Updated related material and agenda and conducted the daily sprint with Akorn IT team. D.Cotriss, M.Bonavia, D.Moore, H.Sato, R.Dayton, G.Cahill	0.9	575.00	517.50
9/4/2020	Cotriss, David C	Conducted daily GT Environment Emergence team meeting. D.Cotriss, R.Dayton, G.Cahill, D.Moore, H.Sato	0.5	575.00	287.50
9/4/2020	Cahill, Gene W	Attend daily IT sprint call with Akorn IT representative Z. Padra (Akorn)	0.5	650.00	325.00
9/4/2020	Moore, Dwight D	Joined daily GT Environment Emergence team meeting. D.Cotriss, R.Dayton, G.Cahill, D.Moore, H.Sato	3.8	475.00	1,805.00
<b>Code Total</b>			<b>21.39</b>		<b>11,530.25</b>

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

Date	Professional	Description of Services	Hours	Rate	Amount
9/3/2020	Groberski, Scott E	Call with L. Jeong to discuss Vertex TDM issues for conversion to New Akorn entity	0.8	760.00	608.00
9/2/2020	Cottriss, David C	Attended the Akorn and GT Vertex team call to discuss scope and pain points for JDE New co. D.Cottriss, R.Vizza, L.Jeong, G.Cahill, L.Jansen, S.Groberski, B.Duffy, M.Bonavia, R.Pollard, J.Mellentine, S.Avula, R.Dayton	1.0	575.00	575.00
9/2/2020	Cottriss, David C	Attended Planning Vertex Tax call: d.cottriss, S.Avula, M.Bonavia, Mark, G.Davis, L.Jansen, R.Dayton, S.Groberski, G.Cahill, R.Vizza	0.5	575.00	287.50
9/2/2020	Cahill, Gene W	Discuss Vertex system updates with L. Jeong (Akorn)	1.0	650.00	650.00
9/2/2020	Dayton, Roderick P.	Discuss Vertex system updates with L. Jeong (Akorn)	1.0	475.00	475.00
9/1/2020	Cottriss, David C	Project Management Activities pertaining to the JD Edwards project plan draft version 0.1 (and work breakdown structure); D.Cottriss	2.0	575.00	1,150.00
9/1/2020	Bonavia, Mark	Prepare emergence support activities for system transformation	8.0	475.00	3,800.00
9/2/2020	Fasel, William J.	Follow up regarding providing Akorn with an overview of key questions/issues related to various emergence activities (finance/accounting/tax/IT/Legal/HR/etc.)	3.0	650.00	1,950.00
9/2/2020	Dayton, Roderick P.	Plan agenda for IT Tax Call (Vertex)	0.5	475.00	237.50
9/2/2020	Dayton, Roderick P.	Source full-organization NewCo planning document	0.5	475.00	237.50
9/2/2020	Bonavia, Mark	Design new system structure for post-emergence	4.0	475.00	1,900.00
9/3/2020	Cahill, Gene W	Confirm NewCo legal entity treatment with GT Tax team and L. Jeong (Akorn)	0.3	650.00	195.00
9/3/2020	Sato, Hiroaki	Discuss and understand high-level project scope/tasks/timeline on calls with GT JDE members: M. Bonavia, D. Moore	0.8	475.00	380.00
9/3/2020	Sato, Hiroaki	Work with Akorn IT group to obtain their VPN and JDE IT environment access	2.0	475.00	950.00
9/3/2020	Sato, Hiroaki	Access and review Akorn JDE IT environment	3.5	475.00	1,662.50
9/3/2020	Cottriss, David C	Internal meeting with GT Finance consultants on formalizing new co environment strategy (drafted notes from session) ; D.Cottriss, M.Bonavia, D.Kratzke	1.0	575.00	575.00
9/3/2020	Cottriss, David C	Drafted the kick-off presentation. D.Cottriss	0.7	575.00	402.50
9/3/2020	Dayton, Roderick P.	Confirm NewCo legal entity treatment with GT Tax team and L. Jeong (Akorn)	0.3	475.00	142.50
9/3/2020	Dayton, Roderick P.	Prepare updated IT transformation workplan	0.9	475.00	427.50
9/3/2020	Bonavia, Mark	Design new system structure for post-emergence	8.0	475.00	3,800.00
9/4/2020	Sato, Hiroaki	Review and analyze JDE Purchasing related transactions in the current IT environment	7.7	475.00	3,657.50
9/4/2020	Dayton, Roderick P.	Update Akorn IT Transformation workplan status deliverable	2.2	475.00	1,045.00
9/4/2020	Dayton, Roderick P.	Attend daily GT transition PMO call with JD Edwards system team	0.5	475.00	237.50
9/4/2020	Bonavia, Mark	Prepare Akorn system plan	4.0	475.00	1,900.00
9/4/2020	Sato, Hiroaki	Participate in GT/JDE daily call with GT members: D. Cottriss, M. Bonavia, D. Moore, R. Dayton	0.5	475.00	237.50
9/4/2020	Cottriss, David C	Worked on refinements to project methodology/milestones. D.Cottriss	1.8	575.00	1,035.00
9/4/2020	Cahill, Gene W	Update Akorn IT Transformation workplan status deliverable for J. Mellentine (Akorn)	2.2	650.00	1,430.00
9/4/2020	Cahill, Gene W	Attend daily GT transition PMO call with JD Edwards system team	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>
9/3/2020	Kumar, Nithin	Preparation of Book tax for the tax year 2019.	3.3	220.00	726.00
9/3/2020	Groberski, Scott E	Review and respond to email from M. Bonavia re JDE conversion and issues with Vertex	0.3	760.00	228.00
9/2/2020	Groberski, Scott E	Call with Randy Pollard and Linda Jeong to discuss Vertex conversion from OLDCO to NEWCO, planning for SUT registrations	0.9	760.00	684.00
9/2/2020	Jansen, Lauren Ziolo	Call with L. Jeong (Akorn) and team led by R. Vizza (GT) to discuss Vertex updates needed related to bankruptcy.	0.8	695.00	556.00
9/3/2020	Vizza, Raymond J.	Call with Linda Jeong to discuss Vertex TDM issues for conversion to New Akorn entity.	0.8	695.00	521.25
9/2/2020	Vizza, Raymond J.	Call with Rand Pollard and Lind Jeong to discuss Vertex conversion from OLDCO to NEWCO, planning for SUT registrations.	0.8	695.00	521.25
<b>Code Total</b>			<b>66</b>		<b>33,509.50</b>

**EXHIBIT D****CODE: AP022****MATTER CATEGORY: Sales and Use Tax Voluntary Disclosure Services**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
9/2/2020	Groberski, Scott E	Call with Linda Jeong to discuss NEWCO and sales and use tax needs	0.5	760.00	380.00
<b>Code Total</b>			<b>0.5</b>		<b>380.00</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>
9/1/2020	Eichinger, Jeffrey R	Project update	0.5	Fixed Fee	185.80
9/1/2020	Eichinger, Jeffrey R	Billing and project update	0.5	Fixed Fee	185.80
9/1/2020	Stingley, Angela LeeHelena	Research NY per client e-mail	0.5	Fixed Fee	185.80
9/1/2020	Stingley, Angela LeeHelena	Top level review - send e-mail to Kenny and Jeff-0.5	0.5	Fixed Fee	185.80
9/1/2020	Stingley, Angela LeeHelena	Review processing - redo processing to include credits top level review, 2nd review send funding request-1.5	1.0	Fixed Fee	371.59
9/1/2020	Stingley, Angela LeeHelena	Several attempts to obtain MA authentication code-0.1	0.1	Fixed Fee	37.16
9/1/2020	Lucas-Nihei, Jeffrey	return auth. e-files email template creation and research sent to K Shemanske	0.3	Fixed Fee	111.48
9/1/2020	Eichinger, Jeffrey R	Project update	1.0	Fixed Fee	371.59
<b>Code Total</b>			<b>4.4</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>
9/2/2020	Jansen, Lauren Ziolo	Reviewed updated accrued professional fee calculation to provide to Akorn.	0.1	435.00	43.50
9/1/2020	Jansen, Lauren Ziolo	Provided accrued professional fees for August to Akorn.	0.2	435.00	87.00
<b>Code Total</b>			<b>0.3</b>		<b>130.50</b>

**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>
9/2/2020	Hughes, Laura Michael	Research regarding court approval of plan of reorganization.	0.5	610.00	305.00
9/2/2020	Delfino, Lara	Call with R. Daniel (GT) and L.M. Hughes (GT) discussing next steps.	0.5	450.00	225.00
<b>Code Total</b>			<b>1</b>		<b>530.00</b>

**EXHIBIT D**  
**CODE: AP029**  
**MATTER CATEGORY: QIP Tax Consulting**

<b>Date</b>	<b>Professional</b>	<b>Description of Services</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
9/4/2020	Pulido, Alejandro Karlo	Interview with L. Jeong (Akorn) and J. Cognata (Akorn) about the Grand Avenue and Phase V-B projects for Cost Segregation and QIP analysis.	0.5	510.00	255.00
9/4/2020	Pulido, Alejandro Karlo	Adjust documentation and write-up interview notes from discussion with Akorn. Examine existing invoices received to verify interview notes and prepare follow up questions based on interview. Adjust cost segregation amounts from project workbook based the interview.	2.0	510.00	1,020.00
9/1/2020	Rudibaugh, Michael James	Discussing QIP project analysis with GT. A Pulido and determining plan of action for moving forward and how to receive remaining documentation	0.5	320.00	160.00
<b>Code Total</b>			<b>3</b>		<b>1,435.00</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>
9/4/2020	Suttora, John C	Discussed treatment of certain distribution center, corporate, and amortization expenses with D. Shi (GT).	1.3	760.00	988.00
9/4/2020	Shi, Debbie Dingyi	Reviewed client responses to follow up question and determined calculation impact	1.0	695.00	695.00
9/4/2020	Shi, Debbie Dingyi	Discussed treatment of certain distribution center, corporate, and amortization expenses with J. Suttora (GT).	1.3	695.00	903.50
9/3/2020	Shi, Debbie Dingyi	Reviewed initial preparation of Forms 3115 and 2848 and drafted comments	0.8	695.00	521.25
9/2/2020	Shi, Debbie Dingyi	Reviewed additional information provided by client pertaining to Akorn, Inc. accounts and departments	0.4	695.00	278.00
9/2/2020	Shi, Debbie Dingyi	Discussed amortization and intangible impairment account treatment with J. Suttora (GT).	0.4	695.00	278.00
9/2/2020	Suttora, John C	Discussed amortization and intangible impairment account treatment with D. Shi (GT).	0.4	760.00	304.00
9/1/2020	Shi, Debbie Dingyi	Reviewed amortization and intangible impairment workpapers to determine uniform capitalization treatment.	0.3	695.00	208.50
9/1/2020	Shi, Debbie Dingyi	Reviewed Sales, General, and Administrative department treatments and account analysis with J. Suttora (GT).	1.0	695.00	695.00
9/1/2020	Shi, Debbie Dingyi	Discussed identification of Section 471 costs and absorption variances with J. Suttora (GT).	1.8	695.00	1,251.00
9/1/2020	Suttora, John C	Reviewed Sales, General, and Administrative department treatments and account analysis with D. Shi (GT).	1.0	760.00	760.00
9/1/2020	Suttora, John C	Reviewed identification of Section 471 costs and absorption variances with D. Shi (GT).	1.8	760.00	1,368.00
9/1/2020	Shi, Debbie Dingyi	Reviewed additional Unicap follow up items needed and summarized request for client.	1.0	695.00	695.00
<b>Code Total</b>			<b>12.45</b>		<b>8,945.25</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>
9/4/2020	Ravi, Rajitha	Reviewed M-Packages	4.0	220.00	880.00
9/4/2020	Iles, Kevin	Prepare 3rd quarter estimate for Akorn Sales for the 2020 tax year	2.2	225.00	495.00
9/4/2020	Iles, Kevin	Review Advanced Vision Research tax calculations and support for 2019 tax return filing	1.8	225.00	405.00
9/3/2020	Jansen, Lauren Ziolo	Preliminarily reviewed Q3 Akorn Sales taxable income calculation.	0.2	435.00	87.00
9/3/2020	Ravi, Rajitha	Communication with team	0.5	220.00	110.00
9/2/2020	Iles, Kevin	Review Akorn, Inc. tax calculations and updated support	2.4	225.00	540.00
9/2/2020	Jansen, Lauren Ziolo	Reviewed additional information provided by L. Jeong (Akorn) related to 2019 debt modifications.	0.3	435.00	130.50
9/2/2020	Kang, Piljung	Federal Compliance: return preparation process-M adjustments updated workpapers updated for Hi-Tech and AVR	4.0	145.00	580.00
9/1/2020	Ensinger, Bethany L	Reviewing supporting workpapers and return information for Akorn inc	0.9	380.00	342.00
9/1/2020	Iles, Kevin	Review changes to supporting calculations due to new information received	1.6	225.00	360.00
9/1/2020	Jansen, Lauren Ziolo	Status call regarding 2019 tax return with GT India.	0.1	435.00	43.50
9/1/2020	Iles, Kevin	Team meeting to walk-through support with manager	0.5	225.00	112.50
9/1/2020	Jansen, Lauren Ziolo	Call with K. Chapman (GT) regarding R&D credit.	0.1	435.00	43.50
9/1/2020	Iles, Kevin	Meeting with Kevin to discuss workpapers and M-package updates	0.5	225.00	112.50
9/1/2020	Iles, Kevin	Review Akorn Sales tax calculations for 2019 tax return filing	2.2	225.00	495.00
9/1/2020	Iles, Kevin	Review Hi-Tech tax calculations and support for 2019 tax return filing	1.5	225.00	337.50
9/1/2020	Iles, Kevin	Meeting with teammates to delegate tax preparation tasks	0.5	225.00	112.50
9/1/2020	Kang, Piljung	Federal Compliance - Return preparation process-M adjustments and workpapers updated for Akorn, Inc.	6.5	145.00	942.50
9/2/2020	Daniel, Russell	Call with L. Jeong (Akorn) regarding open tax issues, refund claims, and other planning for exit.	0.7	815.00	570.50
<b>Code Total</b>			<b>30.5</b>		<b>6,699.50</b>



**EXPENSES – DETAIL**

**None, Not Applicable**