

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

In re:

AKORN, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 20-11177 (KBO)
)
) (Jointly Administered)
)
) **Response Deadline: February 18, 2021 at**
) **4:00 p.m. (ET)**
)

DEBTORS' FIRST NOTICE OF CLAIMS SATISFIED IN FULL

The above-captioned debtors (collectively, the “Debtors”) hereby file this notice (the “Notice”) identifying certain Claims (as defined below) filed in the above-captioned chapter 11 cases which have been satisfied in full (each a “Satisfied Claim,” and together, the “Satisfied Claims”). The Satisfied Claims are listed in **Exhibit A** attached hereto, which is incorporated herein by reference and is also accessible at the following website maintained by Kurtzman Carson Consultants LLC (“KCC”), the court-appointed claims agent in the above-captioned chapter 11 cases: <https://www.kccllc.net/akorn>. The Debtors respectfully represent in support of this Notice as follows:

Background

1. On May 20, 2020 (the “Petition Date”), each of the Debtors commenced with the United States Bankruptcy Court for the District of Delaware (the “Court”) a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) (collectively, the

¹ The Post-Effective Debtors in these chapter 11 cases, along with the last four digits of each Post-Effective Date Debtor’s federal tax identification number, include: 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 Post-Effective Date Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.



“Chapter 11 Cases”). The Chapter 11 Cases were consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b) [Docket No. 57].

2. Further information regarding the Debtors’ business operations and capital structure is set forth in the *Declaration of Duane Portwood in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 15].

3. On July 1, 2020, the Debtors filed their schedules of assets and liabilities (the “Schedules”) and statements of financial affairs (the “Statements” and together, with the Schedules, the “Schedules and Statements”) [Docket Nos. 272-288, 290, 292-298, 300-307, 309]. On July 28, 2020 and August 22, 2020, the Debtors filed amended Schedules and Statements [Docket Nos. 387-407, 522-539]. Additionally, in the ordinary course of business, the Debtors maintained books and records that reflected, among other things, the Debtors’ aggregate liabilities and the specific amounts owed to each of their creditors.

4. On June 23, 2020, the Court entered an order [Docket No. 214] (the “Bar Date Order”) establishing certain dates by which parties holding prepetition claims against the Debtors were to file proofs of claim (“Proofs of Claim”). Pursuant to the Bar Date Order and the *Notice of Deadlines for the Filing of Proofs of Claim, Including Claims Arising Under Section 503(b)(9) of the Bankruptcy Code* [Docket No. 326] (the “Bar Date Notice”), the deadline for all entities holding claims against the Debtors that arose or were deemed to have arisen prior to the commencement of the Debtors’ chapter 11 cases to file a Proof of Claim was 5:00 p.m., prevailing Eastern Time, on August 3, 2020 (the “Claims Bar Date”). The Claims Bar Date applied to all types of claims against the Debtors that arose prior to the Petition Date, including secured claims, unsecured priority claims, and unsecured nonpriority claims, other than those exceptions detailed in the Bar Date Notice such as claims of governmental units, claims of

parties affected by amendments of the Debtors' schedules of assets and liabilities, and claims of parties asserting claims against the Debtors' estates arising from the Debtors' rejection of an executory contract or unexpired lease. Pursuant to the Bar Date Order, the deadline for governmental units to file Proofs of Claim was November 16, 2020, at 5:00 p.m., prevailing Eastern Time (the "Governmental Bar Date").

5. On September 4, 2020, the Court entered an order [Docket No. 673] confirming the *Modified Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates* (the "Plan").²

6. On October 1, 2020, the Plan became effective in accordance with its terms (the "Effective Date") and the Debtors consummated the Sale Transaction with the Purchaser (each as defined in the Plan). *See Notice of (I) Entry of Order Confirmation the Modified Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates, (II) Closing of Sale, and (III) Occurrence of Effective Date* [Docket No. 750].

7. Pursuant to Article IV.D. of the Plan, on the Effective Date, the authority, power, and incumbency of the persons acting as managers and officers of the Debtors were deemed to have resigned, and Drivetrain, LLC was appointed as the Plan Administrator (as defined in the Plan) and is now the sole representative of the Debtors.

8. As of the date hereof, the Debtors and KCC have identified on the Debtors' register of claims (the "Claims Register"), which register is prepared, maintained, and provided by KCC, approximately 821 Proofs of Claim (collectively, the "Claims") filed against the Debtors in these Chapter 11 Cases by persons purporting to be holders of Claims. The Debtors and their advisors are in the process of comprehensively reviewing and reconciling the Claims with the Debtors' books and records to determine the validity of the Claims.

² Capitalized terms used, but not otherwise defined, herein shall be ascribed the same meanings given to them in the Plan.

Claims Satisfied After the Petition Date

9. In connection with their review of their books and records, the Debtors have identified 39 Claims, as set forth in **Exhibit A** hereto (the “Satisfied Claims”), which have been satisfied in full or released in connection with the assumption of liabilities by the Purchaser pursuant to the Sale Transaction.

10. Accordingly, the Debtors intend to designate on the Claims Register the Satisfied Claims listed on **Exhibit A** as being satisfied in full. Out of an abundance of caution, the Debtors will serve this Notice on all holders of the Satisfied Claims to provide them with an opportunity to interpose an objection, if any, to the Debtors’ determination that such Claims have been fully satisfied.

Responses to the Notice

11. By this Notice, the Debtors request that any holder of a Satisfied Claim (the “Claimant”) who disputes the Debtors’ determination that the Claim has been satisfied or released file a written response (the “Response”) with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware (the “Clerk”), 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801. In addition, such Claimant must serve its Response upon the following entities, so that the Response is **received** no later than **February 18, 2021 at 4:00 p.m. (ET), prevailing Eastern Time** (the “Response Deadline”): (a) Kirkland & Ellis LLP, 300 North LaSalle, Chicago, IL 60654, Attn: Patrick J. Nash, Jr., P.C. (patrick.nash@kirkland.com); (b) Kirkland & Ellis LLP, 601 Lexington Avenue, New York, NY, 10022, Attn: Nicole L. Greenblatt, P.C. (nicole.greenblatt@kirkland.com); and (c) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801, Attn: Amanda R. Steele (steele@rlf.com) and Brett M. Haywood (haywood@rlf.com).

12. Every Response must contain, at a minimum, the following information:

- a. a caption setting forth the name of this Court, the name of the Debtors, the case number, and the title of this Notice;
- b. the name of the Claimant, the number of his/her/its Satisfied Claim, and a description of the basis for the amount of the Satisfied Claim that the Claimant is contesting has not been satisfied;
- c. the specific factual basis, supporting legal argument and any supporting documentation, to the extent such documentation was not included with the Satisfied Claim previously filed with the Clerk or KCC, upon which the Claimant will rely in opposing this Notice and the Debtors' determinations set forth therein; and
- d. the name, address, telephone number, electronic mail address, and fax number of the person(s) (which may be the Claimant or its legal representative) with whom counsel for the Debtors should communicate with respect to the Satisfied Claim or the Notice and who possesses authority to reconcile, settle, or otherwise resolve any issues relating to the Satisfied Claim on behalf of the Claimant.

13. Upon the Debtors' receipt of a Response, the Debtors will then make a good faith effort to review the relevant Satisfied Claim in light of such Response, to determine whether there is a basis upon which to sustain the Claimant's assertion that its Claim in fact is not a Satisfied Claim. In the event the parties are unable to reach a resolution, the Debtors will schedule a hearing on the Satisfied Claim. The Debtors reserve the right to contest any new assertions of liability against the Debtors made by the holders of the Satisfied Claims with respect to their Claims.

14. If a Claimant fails to file and serve a timely Response by the Response Deadline, (i) the Claimant is deemed to have consented to the Notice and the Debtors' determinations with respect to its Satisfied Claim, as set forth therein, and (ii) KCC shall immediately, and without further notice to any party (including the Claimant), mark such Satisfied Claim as fully satisfied on the Claims Register.

Reservation of Rights

15. The Debtors expressly reserve the right to (a) amend, modify or supplement this Notice, and (b) file additional objections to any claims (filed or not) that have been or may be asserted against the Debtors' estates.

16. Notwithstanding anything contained in this Notice or the attached exhibit, nothing herein shall be construed as a waiver of any rights that the Debtors may have.

Wilmington, Delaware
February 4, 2021

/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)
J. Zachary Noble (No. 6689)
One Rodney Square
920 N. King Street
Wilmington, Delaware 19801
Telephone: (302) 651-7700
Facsimile: (302) 651-7701
Email: heath@rlf.com
steeler@rlf.com
shapiro@rlf.com
haywood@rlf.com
noble@rlf.com

Co-Counsel for the 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*)
Christopher M. Hayes (admitted *pro hac vice*)
300 North LaSalle Street
Chicago, Illinois 60654
Telephone: (312) 862-2000
Facsimile: (312) 862-2200
Email: patrick.nash@kirkland.com
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*)
601 Lexington Avenue
New York, New York 10022
Telephone: (212) 446-4800
Facsimile: (212) 446-4900
Email: nicole.greenblatt@kirkland.com

Co-Counsel for the Debtors

Exhibit A

Satisfied Claims

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|---|------------|-----------------------------------|-------------|-----------------------------|-----------|-----------------------|--|
| 1 | 7/22/2020 | Brandon Busbee, M.D. | 20-11177 | Akorn, Inc. | 149 | \$11,417.35 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 2 | 8/20/2020 | COUNTY FAIR AIR CONDITIONING CORP | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 624 | \$768.52 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 3 | 7/29/2020 | COX JAMES MADISON | 20-11177 | Akorn, Inc. | 235 | UNLIQUIDATED | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|---|------------|---|-------------|-------------|-----------|-----------------------|--|
| 4 | 7/15/2020 | DIRECT ENERGY BUSINESS MARKETING LLC | 20-11177 | Akorn, Inc. | 83 | \$172.97 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 5 | 6/15/2020 | Douglas Pharmaceuticals America Limited | 20-11177 | Akorn, Inc. | 10 | \$7,713,959.46 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. FURTHER, TO THE EXTENT THE CLAIM INCLUDES A § 503(B)(9) COMPONENT, SUCH LIABILITIES WERE ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 6 | 7/29/2020 | E L PRUITT COMPANY | 20-11177 | Akorn, Inc. | 228 | \$373,144.47 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|---|-------------|-----------------------------|-----------|-----------------------|--|
| 7 | 7/30/2020 | East Coast Power & Gas of New Jersey, LLC | 20-11177 | Akorn, Inc. | 247 | \$101,726.55 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 8 | 7/22/2020 | Elias Reichel, M.D. | 20-11177 | Akorn, Inc. | 148 | \$11,417.35 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 9 | 8/3/2020 | Ethypharm S.A.S. | 20-11177 | Akorn, Inc. | 432 | \$320,185.00 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 10 | 8/3/2020 | Ethypharm S.A.S. | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 433 | \$320,185.00 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|---|-------------|--------------------------|-----------|-----------------------|--|
| 11 | 8/3/2020 | Fair Harbor Capital LLC as Assignee of Nacalai USA, Inc. | 20-11183 | Akorn (New Jersey), Inc. | 528 | \$1,870.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 12 | 7/31/2020 | Fair Harbor Capital LLC as Assignee of Rogers Supply Co | 20-11177 | Akorn, Inc. | 317 | \$12,717.83 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 13 | 7/31/2020 | Fair Harbor Capital LLC as assignee of Wilkens Anderson Company | 20-11177 | Akorn, Inc. | 293 | \$7,906.64 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|----------------------------------|-------------|-----------------------------|-----------|-----------------------|--|
| 14 | 7/22/2020 | FREEPOINT ENERGY SOLUTIONS LLC | 20-11177 | Akorn, Inc. | 151 | \$7,859.85 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 15 | 8/10/2020 | GLOBAL PACKS LLC | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 593 | \$11,600.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 16 | 8/3/2020 | inVentiv Health Consulting, Inc. | 20-11177 | Akorn, Inc. | 473 | \$102,917.47 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|-------------------|-------------|-----------------------------|-----------|-----------------------|--|
| 17 | 7/10/2020 | Johnstone Supply | 20-11177 | Akorn, Inc. | 44 | \$23,100.20 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 18 | 9/12/2020 | Juan Guzman | 20-11177 | Akorn, Inc. | 648 | \$7,000.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 19 | 7/15/2020 | MINI GRAPHICS INC | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 89 | \$6,320.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|-------------------|-------------|-----------------------------|-----------|-----------------------|--|
| 20 | 7/20/2020 | MMTC INC | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 128 | \$2,405.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 21 | 8/7/2020 | Motion Industries | 20-11177 | Akorn, Inc. | 584 | \$16,447.53 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 22 | 7/30/2020 | MSC INDUSTRIAL | 20-11177 | Akorn, Inc. | 240 | \$7,102.41 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|---|-------------|-----------------------------|-----------|-----------------------|--|
| 23 | 8/3/2020 | NTT America Solutions, Inc., formerly Dimension Data North America, Inc. | 20-11177 | Akorn, Inc. | 426 | \$3,975.32 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. FURTHER, TO THE EXTENT THE CLAIM INCLUDES A § 503(B)(9) COMPONENT, SUCH LIABILITIES WERE ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 24 | 7/20/2020 | PROCESS CONTROL SOLUTIONS | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 125 | \$3,233.86 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 25 | 7/23/2020 | RIBON INDUSTRIES | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 161 | \$103,307.73 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|---------------------------------|-------------|---------------------------|-----------|-----------------------|--|
| 26 | 7/14/2020 | SAF GARD SAFETY SHOE CO | 20-11177 | Akorn, Inc. | 77 | \$1,277.88 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 27 | 7/31/2020 | SANTEN PHARMACEUTICAL CO., LTD. | 20-11177 | Akorn, Inc. | 396 | \$1,429,972.98 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 28 | 7/31/2020 | SANTEN PHARMACEUTICAL CO., LTD. | 20-11192 | Oak Pharmaceuticals, Inc. | 555 | \$1,429,972.98 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 29 | 6/2/2020 | SciSafe Inc. | 20-11177 | Akorn, Inc. | 3 | \$70,372.50 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|------------------------------|-------------|-------------|-----------|-----------------------|--|
| 30 | 7/28/2020 | Siemens Industry, Inc. | 20-11177 | Akorn, Inc. | 201 | \$2,759.40 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 31 | 7/13/2020 | SIGNET MARKING DEVICES | 20-11177 | Akorn, Inc. | 72 | \$1,704.97 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 32 | 7/21/2020 | SMITH SEAL OF NORTH CAROLINA | 20-11177 | Akorn, Inc. | 136 | \$5,808.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|----------------------|-------------|--------------------------|-----------|-----------------------|--|
| 33 | 7/20/2020 | SVENDSEN FLORIST INC | 20-11177 | Akorn, Inc. | 127 | \$417.63 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 34 | 8/3/2020 | Syneos Health, LLC | 20-11177 | Akorn, Inc. | 465 | \$153,101.67 | THE CONTRACT(S) UNDERLYING THIS CLAIM WERE ASSUMED AND ASSIGNED TO THE PURCHASER OF THE DEBTORS' ASSETS. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 35 | 9/3/2020 | TEAM LIFE, INC. | 20-11183 | Akorn (New Jersey), Inc. | 640 | \$2,273.00 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|-------------------------------|-------------|-----------------------------|-----------|-----------------------|--|
| 36 | 8/24/2020 | TECNICAM INC | 20-11189 | Hi-Tech Pharmacal Co., Inc. | 628 | \$2,192.76 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 37 | 10/30/2020 | The Kroger Co. | 20-11177 | Akorn, Inc. | 691 | \$107,376.31 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |
| 38 | 7/14/2020 | TXU Energy Retail Company LLC | 20-11177 | Akorn, Inc. | 84 | \$103,869.93 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |

| | Date Filed | Name | Case Number | Debtor Name | Claim No. | Asserted Claim Amount | Reason for Satisfaction |
|----|------------|---------------------------|-------------|-------------|-----------|-----------------------|--|
| 39 | 6/8/2020 | Unither Manufacturing LLC | 20-11177 | Akorn, Inc. | 4 | \$424,731.20 | THIS 11 U.S.C. § 503(b)(9) CLAIM FOR THE VALUE OF GOODS RECEIVED BY THE DEBTORS WITHIN 20 DAYS OF THE COMMENCEMENT OF THE DEBTORS' CHAPTER 11 CASES WAS ASSUMED BY THE PURCHASER OF THE DEBTORS' ASSETS PURSUANT TO § 1.3(i) OF THE ASSET PURCHASE AGREEMENT. THE CLAIM WAS CURED/PAID IN CONNECTION WITH SUCH ASSUMPTION. |