Case 20-11177-KBO Doc 1063 Filed 08/31/22 Page 1 of 15 Docket #1063 Date Filed: 8/31/2022

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:

AKORN, INC.,

Chapter 11

Case No. 20-11177 (KBO)

Debtor.¹

CERTIFICATE OF SERVICE

I, Travis R. Buckingham, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On August 30, 2022, at my direction and under my supervision, employees of KCC caused to be served the following documents via Electronic Mail upon the service lists attached hereto as <u>Exhibit A</u> and <u>Exhibit B</u>; and via First Class Mail upon the service lists attached hereto as <u>Exhibit C</u> and <u>Exhibit D</u>:

Continued on Next Page

¹ The Debtor in this chapter 11 case, along with the last four digits of the Debtor's federal tax identification number, is: Akorn, Inc. (7400). The Chapter 11 Cases of the following entities, formerly administratively consolidated with the foregoing case, have been closed: 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); HiTech 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 Debtor's service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.



- Certification of Counsel Regarding the Order Approving Stipulation Between the Debtors and New Jersey Division of Taxation Resolving Tax Claims [Docket No. 1061]
- Order Approving Stipulation Between the Debtors and New Jersey Department of the Treasury Division of Taxation Resolving Tax Claims [Docket No. 1062]

Furthermore, in accordance with Local Rule 5005-4(c)(ii), all eligible CM/ECF participants were served via the Court's CM/ECF system with true and correct copies of the foregoing.

Dated: August 31, 2022

/s/ Travis R. Buckingham

Travis R. Buckingham KCC 222 N Pacific Coast Hwy Suite 300 El Segundo, CA 90245 Tel 310.823.9000

Exhibit A

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Description	Creditor Name	Creditor Notice Name	Email
AK AG Office	Alaska Attorney General	Attn Bankruptcy Department	attorney.general@alaska.gov
AZ AG Office	Arizona Attorney General	Attn Bankruptcy Department	AGInfo@azag.gov
AR AG Office	Arkansas Attorney General	Attn Bankruptcy Department	oag@ArkansasAG.gov
Counsel for Iron Mountain Information Management, Inc.	Bartlett Hackett Feinberg P.C.	Frank F. McGinn	ffm@bostonbusinesslaw.com
Counsel to United States Pharmacopeia	Blakeley LLP	Scott E. Blakelev	SEB@BlakeleyLLP.com
Counsel to NSF Health Sciences, LLC	Bodman PLC	Ralph E. McDowell	rmcdowell@bodmanlaw.com
Counsel to McKesson Corporation, on behalf of			<u> </u>
itself and Certain Corporate Affiliates and	Buchalter, a Professional		
ClarusOne Sourcing Services LLP	Corporation	Jeffrey K. Garfinkle, Esq	jgarfinkle@buchalter.com
Counsel for Oracle America, Inc.	Buchalter, a Professional Corporation	Shawn M. Christianson	schristianson@buchalter.com
CT AG Office	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
	Contraction of the second seco		kmann@crosslaw.com;
Counsel for Exela Pharma Sciences LLC	Cross & Simon	Christopher P. Simon	csimon@crosslaw.com
			attorney.general@state.de.us;
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	attorney.general@delaware.gov
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury District of Columbia Attorney		statetreasurer@state.de.us
DC AG Office	General	Attn Bankruptcy Department	oag@dc.gov
Counsel for Oracle America, Inc.	Doshi Legal Group, P.C.	Amish R. Doshi	amish@doshilegal.com
Counsel to Catalent Pharma Solutions LLC	Duane Morris LLP	Sommer L. Ross, Esq.	SLRoss@duanemorris.com
	Eckert Seamans Cherin & Mellott,		
Counsel to DXC Technology Services, LLC	LLC	Christopher L. Perkins	cperkins@eckertseamans.com
	Eckert Seamans Cherin & Mellott,		
Counsel for Douglas Pharmaceuticals, Ltd Counsel to Walgreen Co., Mitsubishi Tanabe	LLC	Gary M. Schildhorn, Esq.	gschildhorn@eckertseamans.com
Pharma Corporation and Walgreens Boots Alliance			
Development GmbH	Elliott Greenleaf, P.C.	Eric M. Sutty	ems@elliottgreenleaf.com
Counsel to Gabelli & Co. Investment Advisors, Inc.			
and Gabelli Funds, LLC	Entwistle & Cappucci LLP	Attn Andrew Entwistle	aentwistle@entwistle-law.com
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and Gabelli Funds, LLC Counsel to Gabelli & Co. Investment Advisors, Inc.	Entwistle & Cappucci LLP	Attn Joshua K. Porter	jporter@entwistle-law.com
and Gabelli Funds, LLC	Farnan LLP	Attn Brian E. Farnan, Michael J. Farnan	bfarnan@farnanlaw.com; mfarnan@farnanlaw.com
GA AG Office	Georgia Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Counsel to the Ad Hoc Term Lender Group under		Attn Scott J. Greenberg,	sgreenberg@gibsondunn.com;
their Prepetition Term Loan Facility, Term DIP		Steven A. Domanowski,	sdomanowski@gibsondunn.com;
Lenders, and Stalking Horse Bidder	Gibson, Dunn & Crutcher LLP	Jeremy D. Evans	jevans@gibsondunn.com
Coursel to Cariy Dharmanautical Co. 1 to	Greenberg, Whitcombe, Takeuchi &	Demisk K. Tekeveki	dtekenski@mutlin.com
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HI AG Office	Hawaii Attorney General	Attn Bankruptcy Department	hawaiiag@hawaii.gov
Counsel to Thermo Fisher Scientific	Hiller Law, LLC	Adam Hiller	ahiller@adamhillerlaw.com
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
IA AG Office	Iowa Attorney General	Attn Bankruptcy Department	IDR.Bankruptcy@ag.iowa.gov
Co-Counsel to the Official Committee of Unsecured		William A. Williams, Landon	unuilliama@ionnor.com
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Health Consulting, Inc.	K&L Gates LLP	Mather	emily.mather@klgates.com
Counsel for Syneos Health, LLC and inVentiv		Steven L. Caponi, Matthew B.	steven.caponi@klgates.com;
Health Consulting, Inc.	K&L Gates LLP	Goeller	matthew.goeller@klgates.com
Counsel to Eric Hestrup, et al., and the Putative			ack@kellerlenkner.com;
Classes	Keller Lenkner LLC	Ashley Keller, Seth Meyer	sam@kellerlenkner.com
Counsel for J. Knipper and Company, Inc.	Law Office of Susan E. Kaufman, LLC	Susan E. Kaufman	skaufman@skaufmanlaw.com
Counsel for J. Knipper and Company, Inc.	LLO	Susali E. Nauillall	skauman@skauman@w.com

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Description	Creditor Name	Creditor Notice Name	Email
Counsel to Walgreen Co., Mitsubishi Tanabe			
Pharma Corporation and Walgreens Boots Alliance Development GmbH	Loeb & Loeb LLP	Schuyler G. Carroll, Daniel B. Besikof, Bethany D. Simmons	scarroll@loeb.com; dbesikof@loeb.com; bsimmons@loeb.com
LA AG Office	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov
Counsel to AQR Funds - AQR Multi-Strategy	Louisiana Allonney General		Executive@ag.iouisiana.gov
Alternative Fund, AQR Absolute Return Master			
Account L.P., AQR DELTA Sapphire Fund, L.P.,			
AQR DELTA XN Master Account, L.P., AQR			
Funds; AQR Diversified Arbitrage Fund, CNH			
Master Account, L.P., LUMYNA ; AQR Global			
Relative Value UCITS Fund, AQR DELTA Master			
Account, L.P., AQR Global Alternative Premia			
Master Account, L.P., Magnetar Constellation Fund			
II-PRA LP, Magnetar Systematic Multi-Strategy			
Master Fund Ltd, Magnetar PRA Master Fund Ltd,			
Magnetar MSW Master Fund Ltd, MProved			
Systematic Merger Arbitrage Fund, MProved			
Systematic Multi-Strategy Fund, AMX Master –			
Magnetar – Passive Risk Arbitrage, Blackstone			
Alternative Multi-Strategy Sub Fund IV LLC,			
Blackstone Diversified Multi-Strategy Fund, Manikay Master Fund, LP, Manikay Merger Fund,			
LP, Twin Master Fund, Ltd., Twin Opportunities			
Fund, LP, and Twin Securities, Inc; and Opt-Out		Wojciech F. Jung, Esq.,	wjung@lowenstein.com;
Plaintiffs.	Lowenstein Sandler LLP	Michael Savetsky, Esq.	msavetsky@lowenstein.com
		Earle I. Erman, David M.	eerman@maddinhauser.com;
Counsel for Premier Group	Maddin, Hauser, Roth & Heller, P.C.	Eisenberg	deisenberg@maddinhauser.com
MD AG Office	Maryland Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us
MA AG Office	Massachusetts Attorney General	Attn Bankruptcy Department	ago@state.ma.us
Counsel for AmTrust North America, Inc. on behalf			
of Wesco Insurance Company	Maurice Wutscher, LLP	Alan C. Hochheiser	ahochheiser@mauricewutscher.com
MI AG Office	Michigan Attorney General	Attn Bankruptcy Department	miag@michigan.gov
MO AG Office	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
	······································	Steven A. Ginther Bankruptcy	
Counsel to Missouri Department of Revenue	Missouri Department of Revenue	Unit	deecf@dor.mo.gov
Counsel to Eric Hestrup, et al., and the Putative	· · ·		
Classes	Morgan & Morgan	James Young	jyoung@forthepeople.com
Counsel to Eric Hestrup, et al., and the Putative Classes	Morgan & Morgan	Juan R. Martinez	juanmartinez@forthepeople.com
			Jaannaranozeronaiopoopio.com
NE AG Office	Nebraska Attorney General	Attn Bankruptcy Department	NEDOJ@nebraska.gov
NV AG Office	Nevada Attorney General	Attn Bankruptcy Department	AgInfo@ag.nv.gov
NH AG Office	New Hampshire Attorney General	Attn Bankruptcy Department	attorneygeneral@doj.nh.gov
ND AG Office	North Dakota Attorney General	Attn Bankruptcy Department	ndag@nd.gov
Counsel for AFSCME District Council 47 Health	norm Danota Attorney General		
and Welfare Fund. 1199SEIU National Benefit			
Fund, 1199SEIU Greater New York Benefit Fund,			
1199SEIU National Benefit Fund for Home Care			
Workers, and 1199SEIU Licensed Practical Nurses	Obermayer Rebmann Maxwell &		
Welfare Fund	Hippel LLP	Edmond M. George	edmond.george@obermayer.com
Counsel for AFSCME District Council 47 Health			
and Welfare Fund, 1199SEIU National Benefit			
Fund, 1199SEIU Greater New York Benefit Fund,			
1199SEIU National Benefit Fund for Home Care	Obermover Behmenn Messuell 9		
Workers, and 1199SEIU Licensed Practical Nurses Welfare Fund	Obermayer Rebmann Maxwell & Hippel LLP	Leslie B. Spoltoro	leslie spoltore@obermover.com
		Leslie B. Spoltore	leslie.spoltore@obermayer.com

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Description	Creditor Name	Creditor Notice Name	Email
Counsel for Ohio Bureau of Workers'			
Compensation	Office of Ohio Attorney General	Cory D. Steinmetz	Cory.Steinmetz@OhioAttorneyGeneral.gov
Counsel to Unclaimed Property Division and		Jason B. Binford, Layla D.	jason.binford@oag.texas.gov;
Revenue Accounting Division of the Texas	Office of the Attorney General of	Milligan, Christopher S.	layla.milligan@oag.texas.gov;
Comptroller of Public Accounts	Texas	Murphy	christopher.murphy@oag.texas.gov
	Office of the United States Trustee		
US Trustee for District of DE	Delaware	Jane Leamy	jane.leamy@usdoj.com
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
OR AG Office	Oregon Attorney General	Attn Bankruptcy Department	Fred.Boss@doj.state.or.us
Counsel to RDC Liquidating Trust as Successor-in-		· · · · · · · · · · · · · · · · · · ·	
Interest to Rochester Drug Co-Operative, Inc.	Pachulski Stang Ziehl & Jones LLP	Erin Gray	egray@pszjlaw.com
Counsel to RDC Liquidating Trust as Successor-in-			ogiay@pozjam.com
Interest to Rochester Drug Co-Operative, Inc.	Pachulski Stang Ziehl & Jones LLP	llan D. Scharf	ischarf@pszjlaw.com
	Paul, Weiss, Rifkind, Wharton &		
Counsel for Fresenius Kabi AG	Garrison LLP	Claudia R. Tobler, Esq	ctobler@paulweiss.com
Obditiser for Tresenids Rabi AO	Paul, Weiss, Rifkind, Wharton &	Lewis R. Clayton, Esq., Kelley	
Counsel for Fresenius Kabi AG	Garrison LLP	A. Cornish, Esq.	kcornish@paulweiss.com
Courser for Fresenius Rabi AG	Gamson LLP	L. Katherine Good, Aaron H.	kgood@potteranderson.com;
Coursel for Freesrive Kehi AC	Detter Anderson & Correspill D		
Counsel for Fresenius Kabi AG	Potter Anderson & Corroon LLP	Stulman	astulman@potteranderson.com
	Delniek Kremer Ordiski Li D	Lawrence M. Rolnick, Michael	
Counsel to Opt-Out Plaintiffs	Rolnick Kramer Sadighi LLP	J. Hampson	Irolnick@rksllp.com; mhampson@rksllp.com
Counsel to Quantic Group, Ltd.	Saiber LLC	John M. August	JAugust@saiber.com
Counsel to U.S. Consults, LLC	Sam L. Jenkins, Jr., APLC	Sam L. Jenkins, Jr.	sam.jenkinslaw@bellsouth.net
Co-Counsel to the Official Committee of Unsecured			
Creditors	Saul Ewing Arnstein & Lehr LLP	Mark Minuti	mark.minuti@saul.com
		G Jeffrey Boujoukos Regional	
SEC Regional Office	Securities & Exchange Commission	Director	philadelphia@sec.gov
			bankruptcynoticeschr@sec.gov;
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	NYROBankruptcy@SEC.GOV
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV
Counsel for DP West Lake at Conway, LLC	Singer & Levick, P.C.	Michelle E. Shriro, Esq.	mshriro@singerlevick.com
·			
SD AG Office	South Dakota Attorney General	Attn Bankruptcy Department	atghelp@state.sd.us
Counsel to Eric Hestrup, et al., and the Putative			
Classes	Stevens & Lee, P.C.	David W. Giattino	dwg@stevenslee.com
Counsel to Eric Hestrup, et al., and the Putative		Nicholas F. Kajon,	
Classes	Stevens & Lee, P.C.	Constantine D. Pourakis	nfk@stevenslee.com; cp@stevenslee.com
		TN Attorney General's Office,	
Tennessee Department of Revenue	Tennessee Department of Revenue	Bankruptcy Division	AGBankDelaware@ag.tn.gov
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and Opt-Out Plaintiffs	The Rosner Law Group LLC	A. Gibson	gibson@teamrosner.com
	Troutman Pepper Hamilton Sanders		gibeonation
Counsel for Excella GmbH & Co. KG	LLP	Marcy J. McLaughlin Smith	marcy.smith@troutman.com
	Troutman Pepper Hamilton Sanders	Maroy 9. MoLadghint Officia	maroy.sman@aodaman.com
Counsel for Excella GmbH & Co. KG	LLP	Richard E. Hagerty	richard.hagerty@troutman.com
		Richard E. Hagerty	nenard.hagerty@itodiman.com
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	usade.ecfbankruptcy@usdoj.gov
US Allottiey for District of Delaware	US Allottiey for District of Delaware	US Allottiey for Delaware	usade.ecibarikrupicy@usdoj.gov
	Litah Attornov Constal	Atta Bonkruptov Denestre	use Outob gov
UT AG Office	Utah Attorney General	Attn Bankruptcy Department	uag@utah.gov
	N/		
VT AG Office	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
VA AG Office	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
	Washington Attorney General	Attn Bankruptcy Department	emailago@atg.wa.gov
WA AG Office	······		
WV AG Office	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
WV AG Office Counsel to the Prepetition Term Loan Agent and	West Virginia Attorney General Wilmer Cutler Pickering Hale and		
WV AG Office Counsel to the Prepetition Term Loan Agent and DIP Agent	West Virginia Attorney General Wilmer Cutler Pickering Hale and Dorr LLP	Attn Bankruptcy Department Attn Andrew Goldman	consumer@wvago.gov andrew.goldman@wilmerhale.com
WV AG Office Counsel to the Prepetition Term Loan Agent and	West Virginia Attorney General Wilmer Cutler Pickering Hale and Dorr LLP Wilmer Cutler Pickering Hale and		
WV AG Office Counsel to the Prepetition Term Loan Agent and DIP Agent	West Virginia Attorney General Wilmer Cutler Pickering Hale and Dorr LLP		
WV AG Office Counsel to the Prepetition Term Loan Agent and DIP Agent Counsel to the Prepetition Term Loan Agent and	West Virginia Attorney General Wilmer Cutler Pickering Hale and Dorr LLP Wilmer Cutler Pickering Hale and	Attn Andrew Goldman	andrew.goldman@wilmerhale.com

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Description	Creditor Name	Creditor Notice Name	Email
WI AG Office	Wisconsin Attorney General	Attn Bankruptcy Department	dojbankruptcynoticegroup@doj.state.wi.us
		Aun Dankrupicy Department	uojbankiupicynolicegroup@uoj.state.wi.us
WY AG Office	Wyoming Attorney General	Attn Bankruptcy Department	judy.mitchell@wyo.gov
		Robert S. Brady, Esq., Robert	
Counsel to the Prepetition Term Loan Agent and	Young Conaway Stargatt & Taylor,	F. Poppiti, Jr., Esq., Allison S.	rbrady@ycst.com; rpoppiti@ycst.com;
DIP Agent and Ad Hoc Term Lender Group	LLP	Mielke, Esq.	amielke@ycst.com

Exhibit B

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Exhibit B Affected Claimant Service List Served via Electronic Mail

Creditor Name	Email
State of New Jersey/Division of Taxation	timothy.cole@treas.nj.gov

Exhibit C

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Exhibit C Core/2002 Service List Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
AL AG Office	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152
			1031 West 4th Avenue, Suite					
AK AG Office	Alaska Attorney General	Attn Bankruptcy Department	200			Anchorage	AK	99501-1994
AZ AG Office	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926
	Arizona Attorney General's Office -							
AZ AG Office	css	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123
AR AG Office	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610
								-
Counsel to Senju Pharmaceutical Co., Ltd.	Bayard, P.A.		600 N. King Street, Suite 400			Wilmington	DE	19801
CA AG Office	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
			Ralph L Carr Colorado Judicial	1			-	
CO AG Office	Colorado Attorney General	Attn Bankruptcy Department	Building	1300 Broadway, 10th Fl		Denver	со	80203
CT AG Office	Connecticut Attorney General	Attn Bankruptcy Department	55 Elm St.			Hartford	CT	06106
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	Attn Bankruptcy Department	Carvel State Building	820 N French St	Wilmington	DE	19801
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax	PO Box 898		Dover	DE	19903
.,			820 Silver Lake Blvd., Suite					
DE State Treasury	Delaware State Treasury		100			Dover	DE	19904
			441 4th Street NW Suite			2010.		
DC AG Office	District of Columbia Attorney General	Attn Bankruptcy Department	1100S			Washington	DC	20001
DEA Philadelphia Division	Drug Enforcement Agency		600 Arch St Rm 10224	Wm J Green Fed Bldg		Philadelphia	PA	19106
Counsel to Catalent Pharma Solutions LLC	Duane Morris LLP		100 High Street, Suite 2400	The cross of Dig		Boston	MA	02110-1724
			919 East Main Street, Suite			2001011		
Counsel to DXC Technology Services, LLC	Eckert Seamans Cherin & Mellott, LLC	Christopher L. Perkins	1300			Richmond	VA	23219
Counsel for Douglas Pharmaceuticals, Ltd	Eckert Seamans Cherin & Mellott, LLC	Gary M. Schildhorn, Esg.	Two Liberty Place, 22nd Floor	50 South 16th Street		Philadelphia	PA	19102
FL AG Office	Florida Attorney General	Attn Bankruptcy Department	The Capitol PL-01			Tallahassee	FL	32399-1050
FDA	Food and Drug Administration		10903 New Hampshire Ave			Silver Spring	MD	20993-0002
GA AG Office	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300
		Run Bankraptoy Bopartmont				/ danta	0,1	
Counsel to the Ad Hoc Term Lender Group		Attn Scott J. Greenberg,						
under their Prepetition Term Loan Facility,		Steven A. Domanowski,						
Term DIP Lenders, and Stalking Horse Bidder	Gibson, Dunn & Crutcher LLP	Jeremy D. Evans	200 Park Avenue			New York	NY	10166
	Greenberg, Whitcombe, Takeuchi &		21515 Hawthorne Blvd., Suite			How Fork		10100
Counsel to Senju Pharmaceutical Co., Ltd.	Gibson, LLP	Derrick K. Takeuchi	450			Torrance	CA	90503
HI AG Office	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813
	Hawain Moniey General	A an Dankiupitey Department	700 W. Jefferson Street Suite			Tionolaid		00010
ID AG Office	Idaho Attorney General	Attn Bankruptcy Department	210	PO Box 83720		Boise	ID	83720-0010
IL AG Office	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601
		, an Daninapity Department		302 West Washington		Shidago		
IN AG Office	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	St 5th Fl		Indianapolis	IN	46204
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201
		Centralized Insolvency				Datumore		21201
IRS	Internal Revenue Service	Operation	PO Box 7346			Philadelphia	PA	19101-7346
IA AG Office	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319
KS AG Office	Kansas Attorney General	Attn Bankruptcy Department	120 SW 10th Ave., 2nd Fl			Topeka	KS	66612-1597
Counsel to Eric Hestrup, et al., and the Putative	,		150 North Riverside Plaza,			горека	1.0	00012-1097
Classes	Keller Lenkner LLC	Ashley Keller, Seth Meyer	Suite 4270			Chicago	IL	60606
0103565		Asiliey Keller, Setti weyer	Suite 4270			Gillcago	IL	00000

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Exhibit C Core/2002 Service List Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
				Capitol Building, Suite				
KY AG Office	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	118		Frankfort	KY	40601-3449
Counsel to Walgreen Co., Mitsubishi Tanabe								
Pharma Corporation and Walgreens Boots		Schuyler G. Carroll, Daniel B.						
Alliance Development GmbH	Loeb & Loeb LLP	Besikof, Bethany D. Simmons				New York	NY	10154
LA AG Office	Louisiana Attorney General	Attn Bankruptcy Department	1885 North Third Street			Baton Rouge	LA	70802
ME AG Office	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333
MD AG Office	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202
MA AG Office	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place			Boston	MA	02108-1518
Counsel for AmTrust North America, Inc. on			23611 Chagrin Blvd., Suite					
behalf of Wesco Insurance Company	Maurice Wutscher, LLP	Alan C. Hochheiser	207			Beachwood	OH	44122
MI AG Office	Michigan Attorney General	Attn Bankruptcy Department	525 W. Ottawa St.	P.O. Box 30212		Lansing	MI	48909
MN AG Office	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131
MS AG Office	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201
MO AG Office	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.		Jefferson City	MO	65101
MT AG Office	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N. Sanders 3rd Fl		Helena	MT	59620-1401
Counsel to Eric Hestrup, et al., and the Putative			76 South Laura Street, Suite					
Classes	Morgan & Morgan	James Young	1100			Jacksonville	FL	32202
Counsel to Eric Hestrup, et al., and the Putative			201 North Franklin Street, 7th					
Classes	Morgan & Morgan	Juan R. Martinez	Floor			Tampa	FL	33602
NV AG Office	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701
NH AG Office	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301
			Richard J. Hughes Justice			-		
NJ AG Office	New Jersey Attorney General	Attn Bankruptcy Department	Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080
NM AG Office	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501
				Think grad Dananig		ound ro		0.001
NY AG Office	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol 2nd Fl		Albany	NY	12224-0341
NC AG Office	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001
ND AG Office	North Dakota Attorney General	Attn Bankruptcy Department	600 E. Boulevard Ave.	Dept 125		Bismarck	ND	58505-0040
	North Baketa Attorney General	7 tai Danauptoy Department	boo E. Bodievald / We.	Dopt 120		Distriction		00000-00+0
Counsel for AFSCME District Council 47 Health								
and Welfare Fund, 1199SEIU National Benefit								
Fund, 1199SEIU Greater New York Benefit								
Fund, 1199SEIU National Benefit Fund for								
Home Care Workers, and 1199SEIU Licensed	Obermayer Rebmann Maxwell &			Centre Square West,				
Practical Nurses Welfare Fund	Hippel LLP	Edmond M. George	1500 Market Street	Suite 3400		Philadelphia	PA	19102
	Office of the United States Trustee	Editiona M. George	1500 Market Street	Suite 5400		i madeipma		13102
US Trustee for District of DE	Delaware	Jane Leamy	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19801
OH AG Office	Ohio Attorney General	Attn Bankruptcy Department	30 E. Broad St. 14th Fl	LOCKDOX 33		Columbus	OH	43215-0410
OH AG OIIICE	Onio Auomey General	Attil Balikiupicy Department	SUE. BIOAU St. 14th FI			Columbus	ОП	43213-0410
OK AG Office	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105
OR AG Office	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem		97301-4096
Counsel to RDC Liquidating Trust as			TIOZ COUIT SI, INE			Jalein		51 30 1-4090
Successor-in-Interest to Rochester Drug Co-			10100 Santa Monica Blvd.,					
	Deebulaki Stong Ziehl & Jan LLD	Erin Crov	10100 Santa Monica Bivd., 13th Fl				~	00067
Operative, Inc.	Pachulski Stang Ziehl & Jones LLP	Erin Gray				Los Angeles	CA	90067
Counsel to RDC Liquidating Trust as								
Successor-in-Interest to Rochester Drug Co-		Here D. Och erf				N	NN/	10017
Operative, Inc.	Pachulski Stang Ziehl & Jones LLP	Ilan D. Scharf	780 Third Avenue, 34h Fl			New York	NY	10017

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Exhibit C Core/2002 Service List Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
	Paul, Weiss, Rifkind, Wharton &							
Counsel for Fresenius Kabi AG	Garrison LLP	Claudia R. Tobler, Esq	2001 K Street, NW			Washington	DC	20006
	Paul, Weiss, Rifkind, Wharton &	Lewis R. Clayton, Esq., Kelley						
Counsel for Fresenius Kabi AG	Garrison LLP	A. Cornish, Esq.	1285 Avenue of the Americas			New York	NY	10019
PA AG Office	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120
PR AG Office	Puerto Rico Attorney General		PO Box 902192			San Juan	PR	00902-0192
RI AG Office	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903
		Lawrence M. Rolnick, Michael						
Counsel to Opt-Out Plaintiffs	Rolnick Kramer Sadighi LLP	J. Hampson	1251 Avenue of the Americas			New York	NY	10020
	5		18 Columbia Turnpike, Suite					
Counsel to Quantic Group, Ltd.	Saiber LLC	John M. August	200			Florham Park	NJ	07932
		G Jeffrey Boujoukos Regional						
SEC Regional Office	Securities & Exchange Commission	Director	1617 JFK Boulevard Ste 520			Philadelphia	PA	19103
- 5 -					200 Vesev St. Ste			
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	Regional Director	Brookfield Place	400	New York	NY	10281-1022
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549
			Rembert C. Dennis Office	1000 Assembly St Room		, , , , , , , , , , , , , , , , , , ,		
SC AG Office	South Carolina Attorney General	Attn Bankruptcy Department	Bldg.	519		Columbia	SC	29201
SD AG Office	South Dakota Attorney General	Attn Bankruptcy Department	1302 East Highway 14	Suite 1		Pierre	SD	57501-8501
Counsel to Eric Hestrup, et al., and the Putative			919 North Market Street, 13th				0.5	
Classes	Stevens & Lee. P.C.	David W. Giattino	Floor			Wilmington	DE	19801
TN AG Office	Tennessee Attorney General	Attn Bankruptcy Department	425 5th Avenue North			Nashville	TN	37243
TX AG Office	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701
	Troutman Pepper Hamilton Sanders		401 9th Street, NW, Suite			,		
Counsel for Excella GmbH & Co. KG	LLP	Richard E. Hagerty	1000			Washington	DC	20004
Counsel to Thermo Fisher Scientific	Tucker Arensberg	Sloane B. O'Donnell	1500 One PPG Place			Pittsburgh	PA	15222
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801
				350 North State Street.		gtori		
UT AG Office	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	Suite 230		Salt Lake City	UT	84114-2320
VT AG Office	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001
VA AG Office	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219
WA AG Office	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100
		, an Danaapio, Dopartmont		1900 Kanawha Blvd		C.,		
WV AG Office	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	, ,		Charleston	WV	25305
Successor Administrative Agent under the	Constant Constant Constant	, an Banaupicy Department				Chancolon		20000
Term Loan Credit Agreement (the "Term Loan	Wilmington Savings Fund Society,						1	
Agent")	FSB	Attn Geoffrey J. Lewis	500 Delaware Avenue			Wilmington	DE	19801
WIAG Office	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol		Madison	WI	53707-7857
WY AG Office	Wyoming Attorney General	Attn Bankruptcy Department	2320 Capitol Avenue	Kendrick Building		Cheyenne	WY	82002
	wyoning Auomey General		2320 Gapitor Avenue	INCIDENTION DUILUTING		Cheyenne	VVI	02002

Exhibit D

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Exhibit D Affected Claimants Service List Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
State of New Jersey, Division of Taxation	Matthew J. Platkin, Heather L. Anderson	25 Market Street	PO Box 106	Trenton	NJ	08695
State of New Jersey/Division of Taxation		50 Barrack St	PO Box 245	Trenton	NJ	08695