

**UNITED STATES BANKRUPTCY COURT
District of Delaware**

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| <u>In re</u> |) | Chapter 11 |
| |) | |
| Akorn, Inc., et al., |) | Case No 20-11177 |
| |) | |
| Debtors. |) | (Jointly Administered) |
| <hr/> |) | |

SCHEDULES OF ASSETS AND LIABILITIES FOR

Hi-Tech Pharmacal Co., Inc.

Case No: Case 20-11189



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

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| In re: |) | |
| |) | Chapter 11 |
| AKORN, INC., <i>et al.</i> , ¹ |) | Case No. 20-11177 (KBO) |
| |) | |
| Debtors. |) | (Jointly Administered) |
| |) | |

**GLOBAL NOTES AND STATEMENT OF
LIMITATIONS, METHODOLOGY AND DISCLAIMERS
REGARDING THE DEBTORS’ SCHEDULES OF ASSETS
AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Akorn, Inc. (at times referred to as the “Company” or “Akorn”) and the above-captioned debtors and debtors in possession (collectively, the “Debtors”) have filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements”) in the United States Bankruptcy Court for the District of Delaware (the “Court”). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure, and Rule 1007–1 of the Bankruptcy Local Rules for the District of Delaware.

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made commercially reasonable efforts to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, inadvertent errors or omissions may exist. For the avoidance of doubt, the Debtors hereby reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate.

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein, and will not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. While commercially reasonable

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, if any, are: Akorn, Inc. (7400); 10 Edison Street LLC (7890); 13 Edison Street LLC; Advanced Vision Research, Inc. (9046); Akorn (New Jersey), Inc. (1474); Akorn Animal Health, Inc. (6645); Akorn Ophthalmics, Inc. (6266); Akorn Sales, Inc. (7866); Clover Pharmaceuticals Corp. (3735); Covenant Pharma, Inc. (0115); Hi-Tech Pharmacal Co., Inc. (8720); Inspire Pharmaceuticals, Inc. (9022); Oak Pharmaceuticals, Inc. (6647); Olta Pharmaceuticals Corp. (3621); VersaPharm Incorporated (6739); VPI Holdings Corp. (6716); and VPI Holdings Sub, LLC. The location of the Debtors’ service address is: 1925 W. Field Court, Suite 300, Lake Forest, Illinois 60045.

efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law. In no event will the Debtors or their agents, attorneys and/or financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

Mr. Duane Portwood, Chief Financial Officer of Akorn, Inc., has signed each set of the Schedules and Statements. Mr. Portwood is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Portwood has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors' legal and financial advisors. Mr. Portwood has not (and could not have) personally verified the accuracy of each such statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

These *Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "Global Notes") pertain to, are incorporated by reference in, and comprise an integral part of, all of the Schedules and Statements. The Global Notes should be referred to and considered in connection with any review of the Schedules and Statements.² In the event that the Schedules and/or Statements differ from these Global Notes, the Global Notes control.

Global Notes and Overview of Methodology

1. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, but inadvertent errors or omissions may exist. The Debtors reserve all rights to: (i) amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to amend the Schedules and Statements with respect to the description, designation, or Debtor against which any claim against a Debtor ("Claim")³ is asserted; (ii) dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to

² These Global Notes supplement and are in addition to any specific notes contained in each Debtor's Schedules or Statements. The fact that the Debtors have prepared a Global Note with respect to any of individual Debtor's Schedules and Statements and not to those of another should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any of the Debtors' other Schedules and Statements, as appropriate.

³ For the purposes of these Global Notes, the term Claim shall have the meaning as defined under section 101(5) of the Bankruptcy Code.

amount, liability, priority, status, or classification; (iii) subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated;” or (iv) object to the extent, validity, enforceability, priority, or avoidability of any Claim (regardless of whether of such Claim is designated in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated”). Any failure to designate a Claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed or against any of the Debtors. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors’ chapter 11 cases, including, issues involving Claims, substantive consolidation, defenses, statutory or equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation or rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements

2. **Description of Cases.** On May 20, 2020 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On May 22, 2020, an order was entered directing procedural consolidation and joint administration of these chapter 11 cases [Docket No. 57]. Notwithstanding the joint administration of the Debtors’ cases for procedural purposes, each Debtor has filed its own Schedules and Statements. The information provided herein, except as otherwise noted, is reported as of the close of business the day before the Petition Date.

3. **Basis of Presentation.** For financial reporting purposes, in the ordinary course prior to the Petition Date, the Debtors prepared financial statements that were consolidated by the Debtors ultimate parent, Akorn, Inc. Combining the assets and liabilities set forth in the Schedules and Statements would result in amounts that may be different from financial information that would be prepared on a consolidated basis under Generally Accepted Accounting Principles (“GAAP”). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors’ books and records and historical financial statements.

Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain assets and liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time prior to the Petition Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Petition Date or any time prior to the Petition Date.

4. **No Admission.** Nothing contained in the Schedules and Statements is intended as, or should be construed as, an admission or stipulation of the validity of any claim against the Debtors, any assertion made therein or herein, or a waiver of the Debtors' rights to dispute any claim or assert any cause of action or defense against any party.

General Disclosures Applicable to Schedules and Statements

1. **Causes of Action.** Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any claims or Causes of Action or in any way prejudice or impair the assertion of such claims or Causes of Action.
2. **Recharacterization.** The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, the Debtors may have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtors' business. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.
3. **Claim Designations.** Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate. Listing a claim does not constitute an admission of liability by the Debtors.
4. **Unliquidated Claim Amounts.** Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

5. **Undetermined Amounts.** The description of an amount as “undetermined” is not intended to reflect upon the materiality of such amount.
6. **Court Orders.** Pursuant to certain orders of the Bankruptcy Court entered in the Debtors’ chapter 11 cases entered on or about the Petition Date (collectively, the “First Day Orders”), the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, lienholders, suppliers, customer credits/refunds, claimants under section 503(b)(9) of the Bankruptcy Code, and taxing authorities, among others. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore generally are not listed in the Schedules and Statements. Regardless of whether such claims are listed in the Schedules and Statements, to the extent such claims are paid pursuant to an order of the Bankruptcy Court (including the First Day Orders), the Debtors reserve all rights to amend or supplement their Schedules and Statements.
7. **Other Paid Claims.** To the extent the Debtors have reached any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to any necessary Bankruptcy Court approval. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.
8. **Valuation.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets and, in certain circumstances, estate assets are being currently marketed to effectuate the Debtors’ proposed bidding procedures pursuant to the *Order (A) Authorizing and Approving Bidding Procedures, (B) Scheduling an Auction and a Sale Hearing, (C) Approving the Form and Manner of Notice Thereof, (D) Establishing Notice and Procedures for the Assumption and Assignment of Certain Executory Contracts and Leases, and (E) Granting Related Relief* [Docket No. 18]. For these reasons, the Debtors have indicated in the Schedules and Statements that the values of certain assets and liabilities are undetermined or unknown. Accordingly, unless otherwise indicated, net book values as of May 31, 2020 are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented as bank balance as of the Petition Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as “unknown” or “undetermined,” and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements. Also, assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book value. The omission of an asset from the Schedules and Statements does not

constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset. Given, among other things, the current market valuation of certain assets and the valuation and nature of certain liabilities, nothing in the Schedules and Statements shall be, or shall be deemed to be, an admission that any Debtor was solvent or insolvent as of the Petition Date.

9. **Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.
10. **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including without limitation, accrued salaries, employee benefit accruals, goodwill and other intangibles, and accrued accounts payable. In addition and as set forth above, the Debtors may have excluded amounts for which the Debtors have paid or have been granted authority to pay pursuant to a First Day Order or other order that may be entered by the Bankruptcy Court. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that may be rejected (if any), to the extent such damage claims exist. In addition, accruals for customer programs, including chargebacks, coupon redemption, product returns, rebates, discounts to customers in the ordinary course of business, and other programs pursuant to which customers may receive credits or make deductions from future payments (the "gross-to-net" programs), are excluded. Additionally, certain immaterial assets and liabilities may have been excluded.
11. **Confidential or Sensitive Information.** There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, local restrictions on disclosure, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party.
12. **Duplication.** Certain of the Debtors' assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities, and prepetition payments once.
13. **Leases.** The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. To the extent that there was an amount outstanding as of the Petition Date, the creditor has been included on Schedule F of the Schedules.
14. **Contingent Assets.** The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims

in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, may not have identified and/or set forth all of their causes of action against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims. Additionally, prior to the Petition Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages.

15. **Intercompany Accounts.** The Debtors have historically kept separate books and records by entity in multiple accounting systems. The Debtors regularly engage in business relationships and transactions with each other, including the payment or funding of certain operating expenses. These relationships, payments, and/or funding of expenses are usually, but not always, reflected as intercompany receivables or payables, *see Debtors' Motion Seeking Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, and (D) Continue to Perform Intercompany Transactions and (II) Granting Related Relief* [Docket No. 3] (the "Cash Management Motion").
16. **Guarantees and Other Secondary Liability Claims.** The Debtors have used reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, "Guarantees") in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where such Guarantees have been identified, they have been included in the relevant Schedule H for the Debtor or Debtors affected by such Guarantees. However, certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guarantees are identified.
17. **Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors have made every effort to attribute intellectual property to the rightful Debtor owner, however, in some instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

18. **Executory Contracts.** Although the Debtors made diligent efforts to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so. Accordingly, the Debtors reserve all of their rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.
19. **Liens.** The inventories, property, and equipment listed in the Statements and Schedules are presented without consideration of any asserted mechanics', materialmen, or similar liens that may attach (or have attached) to such inventories, property, and equipment.
20. **Estimates.** To prepare and file the Schedules as close to the Petition Date as possible, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Debtors reserve all rights to amend the reported amounts of assets and liability to reflect changes in those estimates or assumptions.
21. **Fiscal Year.** Each Debtor's fiscal year ends on or about December 31st.
22. **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.
23. **Property and Equipment.** Unless otherwise indicated, owned property and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements on Schedule G. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.
24. **Claims of Third-Party Related Entities.** While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and Statements shall similarly be considered as disputed, whether or not they are designated as such.
25. **Umbrella or Master Agreements.** Contracts listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement.
26. **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections and/or setoffs with respect to the same.

27. **Setoffs.** The Debtors incur certain setoffs and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, warranties, and other disputes between the Debtors and their suppliers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are excluded from the Schedules.

In addition, the Debtors engage in several customer programs, including chargebacks, coupon redemption, product returns, rebates, and discounts to customers in the ordinary course of business, and other programs pursuant to which customers may receive credits or make deductions from future payments. These routine programs are consistent with the ordinary course of business in the Debtors' industry. These programs can be particularly voluminous, unduly burdensome, and costly for the Debtors to regularly document. Additionally, the Bankruptcy Court, pursuant to that certain *Final Order (I) Authorizing the Debtors to Maintain and Administer Their Existing Customer Programs and Honor Certain Prepetition Obligations Related Thereto, and (II) Granting Related Relief* [Docket No. 165], authorized the Debtors to make payments and satisfy prepetition obligations related to these customer programs. As such, these transactions were not considered setoffs for the purpose of responding to Question Six of the Statements, although the Debtors reserve all rights with respect thereto and make no admission or waiver thereby.

28. **Insiders.** In the circumstance where the Schedules and Statements require information regarding "insiders," the Debtors have included information with respect to the individuals who the Debtors believe may be included in the definition of "insider" set forth in section 101(31) of the Bankruptcy Code during the relevant time periods.

The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed an admission of any fact, right, claim, or defense and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for: (1) the purposes of determining (a) control of the Debtors; (b) the extent to which any individual exercised management responsibilities or functions; (c) corporate decision-making authority over the Debtors; or (d) whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability; or (2) any other purpose.

29. **Payments.** The financial affairs and business of the Debtors are complex. Prior to the Petition Date, the Debtors maintained a cash management and disbursement system in the ordinary course of their businesses (the "Cash Management System"), as described in the Cash Management Motion. Although efforts have been made to attribute open payable amounts to the correct legal entity, the Debtors reserve the right to modify or amend their Schedules and Statements to attribute such payment to a different legal entity, if appropriate.

30. **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total. The description of an amount as “unknown” or “undetermined” is not intended to reflect upon the materiality of such amount. To the extent a Debtor is a guarantor of debt held by another Debtor, the amounts reflected in these Schedules are inclusive of each Debtor’s guarantor obligations.
31. **COVID-19.** The Debtors have filed these Schedules and Statements amidst the unprecedented circumstances arising from the global COVID-19 pandemic. Although the Debtors have not (and could not have) assessed the impact of these challenges, such circumstances may impact the Debtors’ businesses and the disclosures contained herein.

Specific Schedules Disclosures.

1. **Specific Notes Regarding Schedule A/B.**

- (a) **Schedule A/B, Parts 1 and 2 – Cash and Cash Equivalents; Deposits and Prepayments.** Details with respect to the Debtors’ cash management system and bank accounts are provided in the Cash Management Motion and any orders of the Bankruptcy Court granting the Cash Management Motion [Docket Nos. 84, 177].

Additionally, the Bankruptcy Court, pursuant to that certain *Final Order (I) Determining Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Utility Services, (III) Establishing Procedures for Determining Adequate Assurance of Payment, and (IV) Granting Related Relief* [Docket No. 70], authorized the Debtors to provide adequate assurance of payment for future utility services, including an initial deposit in the amount of \$285,000. Some of the deposits are not listed on Schedule A/B, Part 2, which has been prepared as of the Petition Date.

- (b) **Schedule A/B-3 – Checking, savings, or other financial accounts, CDs, etc.** Schedule A/B-3 lists actual cash balances as of May 20, 2020. In addition, Schedule A/B, Part 3 identifies the gross accounts receivable balance as of May 31, 2020. For the Debtors, the value of the net accounts receivable balance is lower due to credits and deductions permitted under the Debtors’ customer programs.
- (c) **Schedule A/B, Part 4 – Investments; Non-Publicly Traded Stock and Interests in Incorporated and Unincorporated Businesses, including any Interest in an LLC, Partnership, or Joint Venture.** Ownership interests in subsidiaries and affiliates have been listed in Schedule A/B, Part 4 as undetermined. The Debtors make no representation as to the value of their ownership of each subsidiary as the fair market value of such ownership is dependent on numerous variables and factors and may differ significantly from their net book value.
- (d) **Schedule A/B-7 – Deposits.** The Debtors are required to make deposits from time to time with various vendors, landlords, and service providers in the ordinary course

of business. The Debtors have exercised reasonable efforts to report the current value of any deposits. The Debtors may have inadvertently omitted deposits and conversely may have reported deposits that are no longer outstanding. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if deposits are incorrectly identified.

- (a) **Schedule A/B, Part 7 – Office Furniture, Fixtures, and Equipment; and Collectibles.** Dollar amounts are presented net of accumulated depreciation and other adjustments. Because of the large number of furniture, fixtures, and equipment, as well as the difficulty of listing out every one of these assets, these items are listed as group line items. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.
- (b) **Schedule A/B Part 8 – Prepayments.** The Debtors are required to make prepayments from time to time with various vendors, landlords, and service providers as part of the ordinary course of business. The Debtors have exercised reasonable efforts to identify any prepayments. The Debtors may have inadvertently omitted certain prepayments and conversely may have reported prepayments for which services have already been provided. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if prepayments are incorrectly identified.
- (c) **Schedule A/B, Part 9 – Real Property.** Because of the large number of the Debtors' executory contracts and unexpired leases, as well as the size and scope of such documents, the Debtors have not attached such agreements to Schedule A/B. Instead, the Debtors have only listed such agreements on Schedule G.
- (d) **Schedule A/B, Part 10 – Intangibles and Intellectual Property.** The Debtors review goodwill and other intangible assets having indefinite lives for impairment annually or when events or changes in circumstances indicate the carrying value of these assets might exceed their current fair values. The Debtors report intellectual property assets as net book value based on the Debtors' books and records whenever applicable. These assets are also part of an ongoing marketing effort and thus are currently being valued in connection with possible sale transactions. For that reason, values are listed as unknown or undetermined where appropriate.
- (e) **Schedule A/B, Part 11 – All Other Assets.** Dollar amounts are presented net of impairments and other adjustments.

Other Contingent and Unliquidated Claims or Causes of Action of Every Nature, including Counterclaims of the Debtor and Rights to Setoff Claims. In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-claims, cross-claims, setoffs, refunds with their

customers and suppliers, or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as a plaintiff or counter-claims and/or cross-claims as a defendant. Because certain of these claims are unknown to the Debtors and not quantifiable as of the Petition Date, they may not be listed on Schedule A/B, Part 11.

Interests in Insurance Policies or Annuities. The Debtors maintain a variety of insurance policies including property, general liability, and workers' compensation policies and other employee related policies. A list of the Debtors insurance policies and related information is available in the *Debtors' Motion Seeking Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Their Obligations Under Insurance Policies Entered Into Prepetition, (B) Continue to Pay Brokerage Fees, (C) Renew, Supplement, Modify, or Purchase Insurance Coverage, and (D) Maintain the Surety Bonds, and (II) Granting Related Relief* [Docket No. 7]. The Debtors believe that there is little or no cash value to the vast majority of such insurance policies. Accordingly, such policies are not listed on Schedule A/B, Part 11. To the extent an insurance policy is determined to have value, it will be included in Schedule A/B.

2. **Specific Notes Regarding Schedule D**

Except as otherwise agreed pursuant to a stipulation, or agreed order, or general order entered by the Bankruptcy Court that is or becomes final, the Debtors and their estates reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim. Further, while the Debtors have included the results of Uniform Commercial Code searches, the listing of such results is not nor shall it be deemed an admission as to the validity of any such lien. Conversely, the Debtors made reasonable, good faith efforts to include all liens on Schedule D, but may have inadvertently omitted to include an existing lien because of, among other things, the possibility that a lien may have been imposed after the Uniform Commercial Code searches were performed or a vendor may not have filed the requisite perfection documentation. Moreover, the Debtors have not included on Schedule D parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights. Although there are multiple parties that hold a portion of the debt included in the Debtors' prepetition secured credit facility and other funded secured indebtedness, only the administrative agents have been listed for purposes of Schedule D. The amounts reflected outstanding under the Debtors' prepetition funded indebtedness reflect approximate amounts as of the Petition Date.

Detailed descriptions of the Debtors' prepetition debt structure and descriptions of collateral relating to the debt contained on Schedule D are contained in the *Declaration of Duane Portwood in Support of Chapter 11 Petitions and First Day Motions* [Docket No. 15] (the "First Day Declaration").

3. Specific Notes Regarding Schedule E/F

- (a) **Creditors Holding Priority Unsecured Claims.** The listing of any claim on Schedule E/F does not constitute an admission by the Debtors that such claim or any portion thereof is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

Pursuant to the *Final Order (I) Authorizing, But Not Directing, the Debtors to (A) Pay Prepetition Employee Wages, Salaries, Other Compensation, and Reimbursable Employee Expenses and (B) Continue Employee Benefits Programs and (II) Granting Related Relief* [Docket No. 178] (the "Employee Wage Order"), the Bankruptcy Court granted the Debtors authority to pay certain prepetition obligations, including to pay employee wages and other employee benefits, in the ordinary course of business. The Debtors believe that any non-insider employee claims for prepetition amounts related to ongoing payroll and benefits, whether allowable as a priority or nonpriority claim, have been or will be satisfied, and such satisfied amounts are not listed. The listing of a claim on Schedule E/F, Part 1, does not constitute an admission by the Debtors that such claim or any portion thereof is entitled to priority status.

Pursuant to the *Final Order (I) Authorizing the Payment of Certain Prepetition and Postpetition Taxes and Fees and (II) Granting Related Relief* [Docket No. 162] (the "Tax Order"), the Bankruptcy Court granted the Debtors authority to pay, in their discretion, certain tax liabilities and regulatory fees that accrued prepetition. While the Debtors' believe they have, or will resolve all of the known, prepetition amounts owed to the various tax and regulatory agencies under the authority granted under the Tax Order, in an effort to identify, and resolve, any unknown tax or regulatory claims, the Debtors' have listed all of their historical tax and regulatory agencies on schedule E/F as contingent, unliquidated, and disputed.

- (b) **Schedule E/F - Trade Payables.** Trade Payables listed on Schedule E/F contain the prepetition liability information available to the Debtors as of the date of filing and do not include invoices that were paid subsequent to the Petition Date related to prepetition obligations pursuant to the *Final Order (I) Authorizing Debtors to Pay Prepetition Claims of Certain Critical Vendors, Foreign Vendors, Import/Export Claimants, 503(b)(9) Claimants, and Lien Claimants, (II) Granting Administrative Expense Priority to All Undisputed Obligations on Account of Outstanding Orders, and (III) Granting Related Relief* [Docket No. 161].

- (c) **Creditors Holding Nonpriority Unsecured Claims.** The Debtors have used their reasonable best efforts to list all general unsecured claims against the Debtors on Schedule E/F based upon the Debtors' existing books and records.

Schedule E/F does not include certain deferred credits, deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date; however, such amounts are reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date.

Schedule E/F does not include certain reserves for potential unliquidated contingencies that historically were carried on the Debtors' books as of the Petition Date; such reserves were for potential liabilities only and do not represent actual liabilities as of the Petition Date.

The claims listed in Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Determining the date upon which each claim in Schedule E/F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule E/F.

Schedule E/F contains information regarding potential and pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is contained in the Schedule for that Debtor.

Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule E/F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Except in certain limited circumstances, the Debtors have not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule E/F. Such guaranties are, instead, listed on Schedule H.

The claims of individual creditors for, among other things, goods, services, or taxes listed on the Debtors' books and records may not reflect credits or allowances due from such creditors. The Debtors reserve all of their rights in respect of such credits or allowances. The dollar amounts listed may be exclusive of contingent or unliquidated amounts.

Unless the Debtors were required to pay ancillary costs, such as freight, miscellaneous fees and taxes, such costs are not included in the liabilities scheduled, as such amounts do not represent actual liabilities of the Debtor.

4. Specific Notes Regarding Schedule G

- (a) **Executory Contracts and Unexpired Leases.** While the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors, and although commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over inclusions may have occurred. The Debtors do not make, and specifically disclaim, any representation or warranty as to the completeness or accuracy of the information set forth on Schedule G. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument or other document is listed thereon.

In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider.

In the ordinary course of business, the Debtors may have issued numerous purchase orders for supplies, product, and related items which, to the extent that such purchase orders constitute executory contracts, are not listed individually on Schedule G. To the extent that goods were delivered under purchase orders prior to the Petition Date, vendors' claims with respect to such delivered goods are included on Schedule E/F.

As a general matter, certain of the Debtors' executory contracts and unexpired leases could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the entirety of the rights or obligations represented by such contract.

Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, rights of way,

subordination, nondisturbance, and atonement agreements, supplemental agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents also are not set forth in Schedule G.

The Debtors hereby reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument related to a creditor's claim, to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G, and to amend or supplement Schedule G as necessary. Inclusion of any agreement on Schedule G does not constitute an admission that such agreement is an executory contract or unexpired lease and the Debtors reserve all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated prepetition.

In addition, certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease.

In the ordinary course of business, the Debtors have entered into numerous contracts or agreements, both written and oral, regarding the provision of certain services on a month to month basis. To the extent such contracts or agreements constitute executory contracts, these contracts and agreements are not listed individually on Schedule G.

Certain of the executory contracts may not have been memorialized and could be subject to dispute; executory agreements that are oral in nature have not been included in Schedule G.

In the ordinary course of business, the Debtors may have entered into confidentiality agreements which, to the extent that such confidentiality agreements constitute executory contracts, are not listed individually on Schedule G.

Certain of the executory contracts and unexpired leases listed in Schedule G were assigned to, assumed by, or otherwise transferred to certain of the Debtors in connection with, among other things, acquisitions by the Debtors.

The Debtors generally have not included on Schedule G any insurance policies, the premiums for which have been prepaid. The Debtors submit that prepaid insurance policies are not executory contracts pursuant to section 365 of the Bankruptcy Code because no further payment or other material performance is required by the Debtors. Nonetheless, the Debtors recognize that in order to enjoy the benefits of continued coverage for certain claims under these policies, the Debtors may have to comply with certain non-monetary obligations, such as the provision of notice of claims and cooperation with insurers. In the event that the Bankruptcy Court were to ever determine that any such prepaid insurance policies are executory contracts,

the Debtors reserve all of their rights to amend Schedule G to include such policies, as appropriate.

In addition, Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

Certain of the agreements listed on Schedule G may have been entered into by or on behalf of more than one of the Debtors. Additionally, the specific Debtor obligor(s) to certain of the agreements could not be specifically ascertained in every circumstance. In such cases, the Debtors have made reasonable efforts to identify the correct Debtors' Schedule G on which to list the agreement and, where a contract party remained uncertain, such agreements may have been listed on a different Debtor's Schedule G.

5. Specific Notes Regarding Schedule H

- (a) **Co-Debtors.** In the ordinary course of their business, the Debtors pay certain expenses on behalf of their subsidiaries. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Further, certain of the guarantees reflected on Schedule H may have expired or may no longer be enforceable. Thus, the Debtors reserve their rights to amend Schedule H to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

In the ordinary course of their business, the Debtors may be involved in pending or threatened litigation and claims arising out of certain ordinary course of business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are contingent, disputed, and/or unliquidated, such claims have not been set forth individually on Schedule H. However, some such claims may be listed elsewhere in the Schedules and Statements.

Specific Statements Disclosures.

- (a) **Question 1 – Gross Revenue.** The debtors have excluded intercompany sales from gross revenue in response to Question 1.
- (b) **Questions 3, 4, and 30 – Payments to Certain Creditors.** Prior to the Petition Date, the Debtors maintained a centralized cash management system through which certain Debtors made payments on behalf of certain Debtor affiliates as further explained in the Cash Management Motion. Consequently, most, if not all,

payments to creditors and insiders listed in response to Questions 3, 4, and 30 on each of the Debtors' Statements reflect payments made by Akorn from one of its operating bank accounts (the "Operating Accounts"), on behalf of the corresponding Debtor, pursuant to the Debtors' cash management system described in the Cash Management Motion. The Debtors have excluded ordinary course intercompany Debtor-to-Debtor transfers from their response to Question 4.

The Debtors have responded to Question 3 in detailed format by creditor. The response, however, does not include transfers to bankruptcy professionals (which transfers appear in response to Part 6, Question 11) or ordinary course compensation of individuals through salaries, wages, or related allowances.

The Debtors have responded to Questions 4 and 30 in detailed format by insider in the attachment for Question 4. To the extent: (i) a person qualified as an "insider" in the year prior to the Petition Date, but later resigned their insider status or (ii) did not begin the year as an insider, but later became an insider, the Debtors have only listed in Question 4 those payments made while such person was defined as an insider.

The dates recorded for the vesting of employee restricted stock units may differ from the actual vesting date given that the employee restricted stock units are shown as recorded on the dates of the payrolls within which the income was recorded.

- (c) **Question 6 – Setoffs.** For a discussion of setoffs and nettings incurred by the Debtors, refer to paragraph 28 of these Global Notes.

Question 11 – Payments Made Related to Bankruptcy. The response to Question 11 identifies the Debtor that made a payment in respect of professionals the Debtors have retained or will seek to retain under section 327 and section 363 of the Bankruptcy Code. Additional information regarding the Debtors' retention of professional service firms is more fully described in the individual retention applications, motions, and related orders. Although the Debtors have made reasonable efforts to distinguish between payments made for professional services related and unrelated to their restructuring efforts, some amounts listed in response to Question 11 may include payments for professional services unrelated to bankruptcy.

- (d) **Question 16 – Personally Identifiable Information.** In the ordinary course of the Debtors' businesses, certain of the Debtors collect and retain certain personally identifiable information of their customers, including, but not limited to, names, addresses, email addresses, and certain payment information. Such information is subject to the Debtors' privacy policy regarding personally identifiable information.
- (e) **Question 17 – Employee Benefits.** Debtor Akorn Inc. is the plan administrator with respect to the Debtors' active benefits plan.

- (f) **Questions 22-24 – Details About Environmental Information.** The Debtors historically have operated over a substantial period of time at various locations. At some locations, the Debtors may no longer have active operations and may no longer have relevant records, or the records may no longer be complete or reasonably accessible or reviewable. In some cases, statutory document retention periods have passed. Further, some individuals who once possessed responsive information may no longer be employed by the Debtors. For all these reasons, it may not be reasonably possible to identify and supply all of the requested information that is responsive to Questions 22-24. The Debtors have made commercially reasonable efforts to provide responsive information. The Debtors acknowledge the possibility that information related to proceedings, governmental notices and reported releases of hazardous materials responsive to Questions 22-24 may be discovered subsequent to the filing of the Schedules and Statements. The Debtors reserve the right to supplement or amend this response in the future if additional information becomes available.

This response does not include sites or proceedings related to non-environmental laws, such as occupational safety and health laws or transportation laws. This response is also limited to identifying circumstances in which governmental agencies have alleged in writing that particular operations of the Debtors are in violation of environmental laws and proceedings that have resulted from alleged violations of environmental laws. This response also does not cover: (i) periodic information requests, investigations or inspections from governmental units concerning compliance with environmental laws; or (ii) routine reports and submissions concerning permitted discharges resulting from routine operations where such reports and submissions were made in compliance with regulatory requirements.

- (g) **Question 26 – Books, Records, and Financial Statements.** Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, Akorn has filed with the U.S. Securities and Exchange Commission (the “SEC”) reports on Form 8-K, Form 10-Q, and Form 10-K. These SEC filings contain consolidated financial information relating to the Debtors and Non-Debtors. Akorn has not filed any financial information specifically related to the Debtors either individually or on a combined or consolidated basis. Additionally, consolidated financial information for the Debtors is posted on the company’s website at <http://investors.akorn.com/sec-filings>. In addition, the Debtors provide certain parties, such as banks, auditors, potential investors, vendors, and financial advisors, with financial statements that may not be part of a public filing. The Debtors do not maintain complete lists or other records tracking such disclosures. Therefore, the Debtors have not provided lists of these parties in their Responses to Statement Question 26.
- (h) **Question 30 – Payments, Distributions, or Withdrawals Credited or Given to Insiders.** Distributions by the Debtors to their directors and officers are listed on the attachment to Question 4. Certain directors and executive officers of Debtor Akorn, Inc. are also directors and executive officers of certain of the other Debtors

and non-Debtor affiliates. Such individuals are only compensated for services rendered to Akorn on a consolidated basis, so to the extent payments to such individuals are not listed in the response to Question 4 on the Statements for such Debtor affiliates, they did not receive payment from the Debtors for their services as directors or executive officers of these entities. Certain of the Debtors' directors and executive officers received distributions net of tax withholdings in the year preceding the Petition Date. The amounts listed under Question 4 reflect the gross amounts paid to such directors and officers rather than the net amounts after deducting for tax withholdings.

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Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes. Fill in the information below.

| General description | Type of account (if applicable) | Last 4 digits of account # (if applicable) | Current value of debtor's interest |
|--|---------------------------------|--|------------------------------------|
| 2. Cash on hand 2.1 _____ | | | |
| 3. Checking, savings, money market, or financial brokerage accounts (Identify all) 3.1 _____ | | | |
| 4. Other cash equivalents (Identify all) 4.1 _____ | | | |

5. **Total of Part 1.**

Add lines 2 through 4. Copy the total to line 80.

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Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 2: Deposits and prepayments****6. Does the debtor have any deposits or prepayments?**

- No. Go to Part 3.
- Yes. Fill in the information below.

| General description | Current value of debtor's interest |
|---|------------------------------------|
| 7. Deposits, including security deposits and utility deposits | |
| Description, including name of holder of deposit | |
| 7.1 PSEG (FORMERLY LIPA) LONG ISLAND - UTILITY DEPOSIT LINCOLN BLDG | \$13,430 |
| 8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent | |
| Description, including name of holder of prepayment | |
| 8.1 LEASE EXP (OPERATING) - JOHN IACONO INC | \$3,476 |
| 8.2 PREPAID INVENTORY - FLAVINE NORTH AMERICA INC | \$25 |
| 8.3 PREPAID INVENTORY - LES EMBALLAGES WINPAK | \$39,987 |
| 8.4 PREPAID INVENTORY - MJS PACKAGING | \$0 |
| 8.5 PREPAID INVENTORY - MMTIC INC | \$5,975 |
| 8.6 PREPAID INVENTORY - SPACEKRAFT (INT'L PAPER) | \$8,333 |
| 8.7 R&D CLINICAL TRIAL EXPENSE - GIBRALTAR LABS INC PO 152092 | \$92,535 |
| 8.8 REPAIRS AND MAINTENANCE - AGILENT | \$4,780 |
| 8.9 REPAIRS AND MAINTENANCE - DOMINO AMJET | \$19,244 |
| 8.10 REPAIRS AND MAINTENANCE - OPTEL USA | \$78,210 |
| 8.11 REPAIRS AND MAINTENANCE - QUINCY COMPRESSOR | \$14,414 |
| 8.12 REPAIRS AND MAINTENANCE - SHIMADZU SCIENTIFIC | \$8,535 |
| 8.13 REPAIRS AND MAINTENANCE - WATERS CORP | \$22,310 |
| 8.14 REPAIRS AND MAINTENANCE - WATERS CORP | \$20,603 |
| 9. Total of Part 2 | \$331,858 |
| Add lines 7 through 8. Copy the total to line 81. | |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.
- Yes. Fill in the information below.

| General description | Face or requested amount | Doubtful or uncollectable | Current value of debtor's interest |
|--|--------------------------|---------------------------|------------------------------------|
| 11. Accounts receivable | | | |
| 11a. 90 days old or less: | - | - | = |
| 11b. Over 90 days old: | - | - | = |
| 12. Total of Part 3 | | | |
| Current value on lines 11a + 11b = line 12. Copy the total to line 82. | | | |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 4: Investments

13. Does the debtor own any investments?

- No. Go to Part 5.
- Yes. Fill in the information below.

| General description | Valuation method used for current value | Current value of debtor's interest |
|---------------------|---|------------------------------------|
|---------------------|---|------------------------------------|

14. Mutual funds or publicly traded stocks not included in Part 1

Name of fund or stock:

14.1 _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity:

15.1 _____

16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1

Describe:

16.1 _____

17. Total of Part 4

Add lines 14 through 16. Copy the total to line 83.

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Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 5: Inventory, excluding agriculture assets - detail**

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes. Fill in the information below.

| General description | Date of the last physical inventory | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|---|-------------------------------------|---|---|------------------------------------|
| 19. Raw materials | | | | |
| 19.1 Active Pharmaceutical Ingredients / Components / Other raw materials | 12/1/2019 | \$30,269,336 | Standard Cost | \$30,269,336 |
| 20. Work in progress | | | | |
| 20.1 Work in progress | 12/1/2019 | \$2,330,972 | Standard Cost | \$2,330,972 |
| 21. Finished goods, including goods held for resale | | | | |
| 21.1 Both manufactured and Contract Manufacturer finished goods | 12/1/2019 | \$549,126 | Standard Cost | \$549,126 |
| 22. Other Inventory or supplies | | | | |
| 22.1 Capitalized variances / Inventory in transit | | \$3,338,853 | Standard Cost | \$3,338,853 |

23. Total of Part 5

Add lines 19 through 22. Copy the total to line 84.

\$36,488,288

24. Is any of the property listed in Part 5 perishable?

- No
- Yes

25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?

- No
- Yes.

26. Has any of the property listed in Part 5 been appraised by a professional within the last year?

- No
- Yes

Specific Notes

Standard Cost adjusted for PPV/Plant Variances

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes. Fill in the information below.

| General description | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|--|---|---|------------------------------------|
| 28. Crops—either planted or harvested 28.1 _____ | | | |
| 29. Farm animals Examples: Livestock, poultry, farm-raised fish 29.1 _____ | | | |
| 30. Farm machinery and equipment (Other than titled motor vehicles) 30.1 _____ | | | |
| 31. Farm and fishing supplies, chemicals, and feed 31.1 _____ | | | |
| 32. Other farming and fishing-related property not already listed in Part 6 32.1 _____ | | | |

33. **Total of Part 6.** _____
Add lines 28 through 32. Copy the total to line 85.

34. **Is the debtor a member of an agricultural cooperative?**
- No
 - Yes. Is any of the debtor's property stored at the cooperative?
 - No
 - Yes

35. **Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**

- No
- Yes. Book Value _____ Valuation method _____ Current value _____

36. **Is a depreciation schedule available for any of the property listed in Part 6?**

- No
- Yes

37. **Has any of the property listed in Part 6 been appraised by a professional within the last year?**

- No
- Yes

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 7: Office furniture, fixtures, and equipment; and collectibles - detail

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.
- Yes. Fill in the information below.

| General description | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|--|---|---|------------------------------------|
| 39. Office furniture | | | |
| 39.1 OFFICE FURNITURE AND FIXTURES | | | \$335,720 |
| 40. Office fixtures | | | |
| 40.1 | | | |
| 41. Office equipment, including all computer equipment and communication systems equipment and software | | | |
| 41.1 OFFICE EQUIPMENT (INCLUDING ALL COMPUTER EQUIPMENT AND COMMUNICATION SYSTEMS EQUIPMENT AND SOFTWARE) | | | \$713,530 |
| 42. Collectibles | | | |
| 42.1 | | | |

43. Total of Part 7

Add lines 39 through 42. Copy the total to line 86.

| |
|--------------------|
| \$1,049,250 |
|--------------------|

44. Is a depreciation schedule available for any of the property listed in Part 7?

- No
- Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- No
- Yes

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 8: Machinery, equipment, and vehicles

46. Does the debtor own or lease any machinery, equipment, or vehicles?

- No. Go to Part 9.
- Yes. Fill in the information below.

| General description | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|---|---|---|------------------------------------|
| 47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles | | | |
| 47.1 2005 INTERNATIONAL 4700 TRUCK | | | \$0 |
| 47.2 2005 ISUZU 28' BOX | | | \$0 |
| 47.3 2007 FORD L350 VAN | | | \$0 |
| 47.4 2012 INTERNATIONAL 4300 BOX | | | \$9,661 |
| 48. Watercraft, trailers, motors, and related accessories Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels | | | |
| 48.1 | | | |
| 49. Aircraft and accessories | | | |
| 49.1 | | | |
| 50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment) | | | |
| 50.1 MACHINERY & EQUIPMENT | | | \$35,794,635 |

51. Total of Part 8

Add lines 47 through 50. Copy the total to line 87.

| |
|---------------------|
| \$35,804,296 |
|---------------------|

52. Is a depreciation schedule available for any of the property listed in Part 8?

- No
- Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- No
- Yes

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 9: Real property - detail

54. Does the debtor own or lease any real property?

- No. Go to Part 10.
- Yes. Fill in the information below.

| Description and location of property | Nature and extent of debtor's interest in property | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|--|--|---|---|------------------------------------|
| Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available. | | | | |

55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest

| | | | | |
|------|-----------------------|--|--|-------------|
| 55.1 | LAND | | | \$5,810,000 |
| 55.2 | LEASEHOLD IMPROVEMENT | | | \$7,097,429 |
| 55.3 | VARIOUS LOCATIONS | | | \$7,455,403 |

56. Total of Part 9

Add the current value on all Question 55 lines and entries from any additional sheets. Copy the total to line 88.

| |
|---------------------|
| \$20,362,831 |
|---------------------|

57. Is a depreciation schedule available for any of the property listed in Part 9?

- No
- Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- No
- Yes

Specific Notes

Locations include: 369 Bayview Avenue Buildings 1 & 2, Amityville NY 11701 (Plant and Warehouse), 26 Edison Avenue, Amityville NY 11701 (Sterile Facility), 225 Dixon Avenue, Amityville NY 11701 (Facility), 13 East Edison Street, Amityville NY 11701 (Warehouse), 219 Dixon Avenue, Amityville NY 11701 (Building), 10 East Edison Street, Amityville NY 11701 (Office / Warehouse), 132 Lincoln St, Copiague NY 11726 (Commercial Building)

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

59. Does the debtor have any interests in intangibles or intellectual property?

- No. Go to Part 11.
- Yes. Fill in the information below.

| General description | Net book value of debtor's interest (Where available) | Valuation method used for current value | Current value of debtor's interest |
|---|---|---|------------------------------------|
| 60. Patents, copyrights, trademarks, and trade secrets | | | |
| 60. 1 PATENTS - METHOD OF TREATMENT USING A THERAPEUTIC AGENT FOR INTRANASAL ADMINISTRATION U.S. APP 14/082,890 | | | Undetermined |
| 60. 2 PATENTS - METHOD OF TREATMENT USING A THERAPEUTIC AGENT FOR INTRANASAL ADMINISTRATION U.S. APP 14/464,177 | | | Undetermined |
| 60. 3 PENDING TRADEMARK APP - BUSTER BRANDS USA AP NO.87/299,186 | | | Undetermined |
| 60. 4 PENDING TRADEMARK APP - STERI-OPTICS USA AP NO.87/413,349 | | | Undetermined |
| 60. 5 REGISTERED TRADEMARKS - AKORN PHARMACAL, INC. US APP N/A | | | Undetermined |
| 60. 6 REGISTERED TRADEMARKS - ALLERGY BUSTER CANADA APP 1449252 | | | Undetermined |
| 60. 7 REGISTERED TRADEMARKS - CHOICE DM CANADA APP 821371 | | | Undetermined |
| 60. 8 REGISTERED TRADEMARKS - DIABETIC TUSSIN USA APP 74389373 | | | Undetermined |
| 60. 9 REGISTERED TRADEMARKS - DIADERM USA APP 86025876 | | | Undetermined |
| 60. 10 REGISTERED TRADEMARKS - FAST AND FIERCE RELIEF USA APP 87007235 | | | Undetermined |
| 60. 11 REGISTERED TRADEMARKS - GRADE (& DESIGN) APP | | | Undetermined |
| 60. 12 REGISTERED TRADEMARKS - HEADACHE BUSTER CANADA APP 1449250 | | | Undetermined |
| 60. 13 REGISTERED TRADEMARKS - MAGINEX CANADA APP 1083318 | | | Undetermined |
| 60. 14 REGISTERED TRADEMARKS - MAGINEX USA APP 76052135 | | | Undetermined |
| 60. 15 REGISTERED TRADEMARKS - MAG-OX 400 USA APP 75576028 | | | Undetermined |
| 60. 16 REGISTERED TRADEMARKS - MASTER OF MAGNESIUM USA APP 87007233 | | | Undetermined |
| 60. 17 REGISTERED TRADEMARKS - MULTI-BETIC USA APP 86210334 | | | Undetermined |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

| | | |
|------------|--|--------------|
| 60. 18 | REGISTERED TRADEMARKS - PHARMACEUTICAL USA APP 78329276 | Undetermined |
| 60. 19 | REGISTERED TRADEMARKS - SINUS BUSTER ALL NATURAL NASAL SPRAY USA APP 78850704 | Undetermined |
| 60. 20 | REGISTERED TRADEMARKS - SINUS BUSTER CANADA APP 1378181 | Undetermined |
| 60. 21 | REGISTERED TRADEMARKS - SINUS BUSTER USA APP 78862364 | Undetermined |
| 60. 22 | REGISTERED TRADEMARKS - SINUS GENIE CANADA APP 1378171 | Undetermined |
| 60. 23 | REGISTERED TRADEMARKS - UROMAG USA APP 72450878 | Undetermined |
| 60. 24 | REGISTERED TRADEMARKS - VO SOL USA APP 72081126 | Undetermined |
| 60. 25 | REGISTERED TRADEMARKS - ZOSTRIX USA APP 73576274 | Undetermined |
| 60. 26 | REGISTERED TRADEMARKS - ZOSTRIX USA APP 78660833 | Undetermined |
| 61. | Internet domain names and websites | |
| 61. 1 | BUSTERBRANDS.COM | Undetermined |
| 61. 2 | CHOICEDIABETESKIT.COM | Undetermined |
| 61. 3 | CHOICEDIABETESKIT.NET | Undetermined |
| 61. 4 | CHOICEDM.BIZ | Undetermined |
| 61. 5 | CHOICEDM.COM | Undetermined |
| 61. 6 | CHOICEDM.INFO | Undetermined |
| 61. 7 | CHOICEDM.NET | Undetermined |
| 61. 8 | CHOICEDM.ORG | Undetermined |
| 61. 9 | CHOICEDM.US | Undetermined |
| 61. 10 | COLDBUSTER.COM | Undetermined |
| 61. 11 | DIABETICPRODUCTS.COM | Undetermined |
| 61. 12 | DIABETICTUSSIN.COM | Undetermined |
| 61. 13 | DIABETIDERN.COM | Undetermined |
| 61. 14 | DIABETIPRODUCTS.COM | Undetermined |
| 61. 15 | HEALTHCAREPRODS.COM | Undetermined |
| 61. 16 | HEALTHCAREPRODS.INFO | Undetermined |
| 61. 17 | HEALTHCAREPRODUCTS.CO | Undetermined |
| 61. 18 | HEALTHCAREPRODUCTS.US.COM | Undetermined |
| 61. 19 | HITECHPHARM.ASIA | Undetermined |
| 61. 20 | HITECHPHARM.BIZ | Undetermined |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

| | | | | |
|--------|------------------------|--|--|--------------|
| 61. 21 | HITECHPHARM.BR.COM | | | Undetermined |
| 61. 22 | HITECHPHARM.BZ | | | Undetermined |
| 61. 23 | HITECHPHARM.CC | | | Undetermined |
| 61. 24 | HITECHPHARM.CN | | | Undetermined |
| 61. 25 | HITECHPHARM.CN.COM | | | Undetermined |
| 61. 26 | HITECHPHARM.CO | | | Undetermined |
| 61. 27 | HITECHPHARM.CO.UK | | | Undetermined |
| 61. 28 | HITECHPHARM.COM | | | Undetermined |
| 61. 29 | HITECHPHARM.COM.CN | | | Undetermined |
| 61. 30 | HITECHPHARM.COM.TW | | | Undetermined |
| 61. 31 | HITECHPHARM.DE.COM | | | Undetermined |
| 61. 32 | HITECHPHARM.EU | | | Undetermined |
| 61. 33 | HITECHPHARM.EU.COM | | | Undetermined |
| 61. 34 | HITECHPHARM.JPN.COM | | | Undetermined |
| 61. 35 | HITECHPHARM.NET | | | Undetermined |
| 61. 36 | HITECHPHARM.ORG | | | Undetermined |
| 61. 37 | HITECHPHARM.RU.COM | | | Undetermined |
| 61. 38 | HITECHPHARM.TW | | | Undetermined |
| 61. 39 | HITECHPHARM.UK.COM | | | Undetermined |
| 61. 40 | HITECHPHARM.UK.NET | | | Undetermined |
| 61. 41 | HITECHPHARM.US | | | Undetermined |
| 61. 42 | HITECHPHARM.US.COM | | | Undetermined |
| 61. 43 | HITECHPHARMACAL.CN | | | Undetermined |
| 61. 44 | HITECHPHARMACAL.CO | | | Undetermined |
| 61. 45 | HITECHPHARMACAL.COM | | | Undetermined |
| 61. 46 | HI-TECHPHARMACAL.COM | | | Undetermined |
| 61. 47 | HITECHPHARMACAL.COM.CN | | | Undetermined |
| 61. 48 | HITECHPHARMACAL.US | | | Undetermined |
| 61. 49 | HITECHPHARMACALCO.COM | | | Undetermined |
| 61. 50 | HI-TECHPHARMACALCO.COM | | | Undetermined |
| 61. 51 | KOSHERDRUG.STORE | | | Undetermined |
| 61. 52 | KOSHERDRUGSTORE.COM | | | Undetermined |
| 61. 53 | LOGANPHARMA.COM | | | Undetermined |
| 61. 54 | MAGINEX-US.COM | | | Undetermined |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

| | | | | |
|--------|------------------------|--|--|--------------|
| 61. 55 | MAGOX.COM | | | Undetermined |
| 61. 56 | MAG-OX.COM | | | Undetermined |
| 61. 57 | MAGOX400.COM | | | Undetermined |
| 61. 58 | MAG-OX400.COM | | | Undetermined |
| 61. 59 | MGDEFICIENCY.COM | | | Undetermined |
| 61. 60 | MIRIESGODEDIABETES.COM | | | Undetermined |
| 61. 61 | MULTIBETIC.COM | | | Undetermined |
| 61. 62 | NASAL-EASE.BIZ | | | Undetermined |
| 61. 63 | NASAL-EASE.COM | | | Undetermined |
| 61. 64 | NASAL-EASE.INFO | | | Undetermined |
| 61. 65 | NASAL-EASE.NET | | | Undetermined |
| 61. 66 | NASAL-EASE.ORG | | | Undetermined |
| 61. 67 | NASAL-EASE.US | | | Undetermined |
| 61. 68 | NASALEASEALLERGY.BIZ | | | Undetermined |
| 61. 69 | NASALEASEALLERGY.COM | | | Undetermined |
| 61. 70 | NASALEASEALLERGY.INFO | | | Undetermined |
| 61. 71 | NASALEASEALLERGY.MOBI | | | Undetermined |
| 61. 72 | NASALEASEALLERGY.NET | | | Undetermined |
| 61. 73 | NASALEASEALLERGY.ORG | | | Undetermined |
| 61. 74 | NASALEASEALLERGY.US | | | Undetermined |
| 61. 75 | NASALEASEBLOCKER.BIZ | | | Undetermined |
| 61. 76 | NASALEASEBLOCKER.COM | | | Undetermined |
| 61. 77 | NASALEASEBLOCKER.INFO | | | Undetermined |
| 61. 78 | NASALEASEBLOCKER.MOBI | | | Undetermined |
| 61. 79 | NASALEASEBLOCKER.NET | | | Undetermined |
| 61. 80 | NASALEASEBLOCKER.ORG | | | Undetermined |
| 61. 81 | NASALEASEBLOCKER.SITE | | | Undetermined |
| 61. 82 | NASALEASEBLOCKER.US | | | Undetermined |
| 61. 83 | TESTMYDIABETESRISK.COM | | | Undetermined |
| 61. 84 | TESTMYDIABETESRISK.NET | | | Undetermined |
| 61. 85 | UROMAG.COM | | | Undetermined |
| 61. 86 | ZOSTRIX.COM | | | Undetermined |
| 61. 87 | ZOSTRIX.INFO | | | Undetermined |
| 61. 88 | ZOSTRIX.NET | | | Undetermined |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 10: Intangibles and intellectual property - detail

| | | |
|--------|--------------------|--------------|
| 61. 89 | ZOSTRIX.ORG | Undetermined |
| 61. 90 | ZOSTRIX.WIKI | Undetermined |
| 61. 91 | ZOSTRIXFORFREE.COM | Undetermined |
| 61. 92 | ZOSTRIXINFO.COM | Undetermined |

62. Licenses, franchises, and royalties

62. 1 _____

63. Customer lists, mailing lists, or other compilations

63. 1 _____

64. Other intangibles, or intellectual property

64. 1 _____

65. Goodwill

65. 1 _____

66. Total of Part 10

Add lines 60 through 65. Copy the total to line 89.

| |
|---------------------|
| Undetermined |
|---------------------|

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- No
- Yes

68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?

- No
- Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- No
- Yes

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 11: All other assets

70. Does the debtor own any other assets that have not yet been reported on this form? Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes. Fill in the information below.

| General description | Current value of debtor's interest |
|---|------------------------------------|
| <p>71. Notes receivable Description (include name of obligor)</p> <p>71.1 _____</p> | |
| <p>72. Tax refunds and unused net operating losses (NOLs) Description (for example, federal, state, local)</p> <p>72.1 _____</p> | |
| <p>73. Interests in insurance policies or annuities</p> <p>73.1 _____</p> | |
| <p>74. Causes of action against third parties (whether or not a lawsuit has been filed)</p> <p>74.1 _____</p> | |
| <p>75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims</p> <p>75.1 _____</p> | |
| <p>76. Trusts, equitable or future interests in property</p> <p>76.1 _____</p> | |
| <p>77. Other property of any kind not already listed Examples: Season tickets, country club membership Examples: Season tickets, country club membership</p> <p>77.1 _____</p> | |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 11: All other assets

78. Total of Part 11

Add lines 71 through 77. Copy the total to line 90.

| |
|--|
| |
|--|

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

No

Yes

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule A/B: Assets — Real and Personal Property

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form.

| Type of property | Current value of personal property | Current value of real property | Total of all property |
|--|------------------------------------|--------------------------------|-----------------------|
| 80. Cash, cash equivalents, and financial assets. Copy line 5, Part 1. | \$0 | | |
| 81. Deposits and prepayments. Copy line 9, Part 2. | \$331,858 | | |
| 82. Accounts receivable. Copy line 12, Part 3. | \$0 | | |
| 83. Investments. Copy line 17, Part 4. | \$0 | | |
| 84. Inventory. Copy line 23, Part 5. | \$36,488,288 | | |
| 85. Farming and fishing-related assets. Copy line 33, Part 6. | \$0 | | |
| 86. Office furniture, fixtures, and equipment; and collectibles. Copy line 43, Part 7. | \$1,049,250 | | |
| 87. Machinery, equipment, and vehicles. Copy line 51, Part 8. | \$35,804,296 | | |
| 88. Real property. Copy line 56, Part 9. | | \$20,362,831 | |
| 89. Intangibles and intellectual property. Copy line 66, Part 10. | \$0 | | |
| 90. All other assets. Copy line 78, Part 11. | \$0 | | |
| 91. Total. Add lines 80 through 90 for each column. | a. \$73,673,691 | b. \$20,362,831 | |
| 92. Total of all property on Schedule A/B. Lines 91a + 91b = 92. | | | \$94,036,522 |

Hi-Tech Pharmacal Co., Inc.

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Schedule D: Creditors Who Have Claims Secured by Property

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

| Creditor's Name and Mailing Address, E-mail Address & An Account Number | Co-Interest | Insider | Co-Debtor | Date Claim was Incurred, Property Description, Lien & Co-Interest Creditor | C U D | Amount of Claim | Value of Collateral |
|---|-------------|---------|-----------|--|-------|-----------------|---------------------|
|---|-------------|---------|-----------|--|-------|-----------------|---------------------|

Secured Debt

| | | | | | | | |
|---|--------------------------|--------------------------|-------------------------------------|---|--|---------------|--|
| 2.1 WSFS INSTITUTIONAL SERVICES 500 DELAWARE AVE. WILMINGTON, DE 19801 EMAIL: LEWIS, GEOFFREY <GLEWIS@WSFSBANK.COM> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | DATE: 4/17/2014 LIEN DESCRIPTION: ALL ASSETS OF THE DEBTOR WHETHER NOW OWNED OR HEREAFTER ACQUIRED OR ARISING AND WHERESOEVER LOCATED, INCLUDING ALL ACCESSIONS THERETO AND PRODUCTS AND PROCEEDS THEREOF. | <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> | \$854,694,318 | |
|---|--------------------------|--------------------------|-------------------------------------|---|--|---------------|--|

Secured Debt Total: \$854,694,318

Hi-Tech Pharmacal Co., Inc.

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Schedule D: Creditors Who Have Claims Secured by Property

Amount of Claim

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

\$854,694,318

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule D: Creditors Who Have Claims Secured by Property

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

| Name and Mailing Address | Part 1 Line on which the Related Creditor was Listed | Last 4 Digits of Account Number for this Entity |
|--------------------------|--|---|
|--------------------------|--|---|

NONE

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule E/F: Creditors Who Have Unsecured Claims**Part 1: List All Creditors with PRIORITY Unsecured Claims**

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

- No. Go to Part 2.
 Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Offset | Total Claim | Priority Amount |
|---|--|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------|-----------------|
| Taxing Authorities | | | | | | | |
| 2.1 DELAWARE DIVISION OF CORPORATIONS 401 FEDERAL STREET, SUITE 4, JOHN G TOWNSEND BLDG DOVER, DE 19901 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.2 FLORIDA DIVISION OF CORPORATIONS 2415 N. MONROE STREET SUITE 810 TALLAHASSEE, FL 32303 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.3 ILLINOIS SECRETARY OF STATE DEPT OF BUSINESS SERVICES 501 S SECOND STREET, ROOM 350 SPRINGFIELD, IL 62756 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.4 MAINE SECRETARY OF STATE DIV OF CORPORATIONS 101 STATE HOUSE STATION AGUSTA, ME 04333-0148 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.5 MICHIGAN CORPORATIONS DIVISION 611 W OTTAWA PO BOX 30004 LANSING, MI 48909 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.6 MONTANA SECRETARY OF STATE MONTANA CAPITOL BLDG, RM 260 PO BOX 202801 HELENA, MT 59620-2801 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.7 NORTH DAKOTA SECRETARY OF STATE 600 E BOULEVARD AVENUE DEPT 108, BISMARCK, ND 58505-0500 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.8 TOWN OF BABYLON 200 EAST SUNRISE HIGHWAY LINDENHURST, NY 11757-2597 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
| 2.9 U.S. DEPARTMENT OF JUSTICE DRUG ENFORCEMENT ADMINISTRATION/DIVERSION CONTROL DIVISION/ODRPOST OFFICE BOX 2639, SPRINGFIELD, VA 22152-2639 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule E/F: Creditors Who Have Unsecured Claims

Part 1: List All Creditors with PRIORITY Unsecured Claims

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Offset | Total Claim | Priority Amount |
|---|--|---|---|---|--------|-------------|-----------------|
|---|--|---|---|---|--------|-------------|-----------------|

Taxing Authorities

| | | | | | | | |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------|--------------|
| 2.10 VILLAGE OF AMITYVILLE VILLAGE HALL 21 IRELAND PLACE AMITYVILLE, NY 11701 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> | UNDETERMINED | UNDETERMINED |
|---|---|-------------------------------------|-------------------------------------|-------------------------------------|--------------------------|--------------|--------------|

Taxing Authorities Total: UNDETERMINED UNDETERMINED

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule E/F: Creditors Who Have Unsecured Claims

Part 1: List All Creditors with PRIORITY Unsecured Claims

Total: All Creditors with PRIORITY Unsecured Claims

UNDETERMINED UNDETERMINED

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.1 ABS PUMP REPAIR INC 89 ALLEN BLVD FARMINGDALE, NY 11735 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$17,277 |
| 3.2 ABSOLUTE PLUMBING OF LONG ISLAND INC 90 F KNICKERBOCKER AVENUE BOHEMIA, NY 11716 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$24,069 |
| 3.3 ADMIX ADVANCED MIXING TECHNOLOGI 144 HARVEY ROAD LONDONBERRY, NH 03053 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$16,547 |
| 3.4 AESUS PACKAGING SYSTEMS INC 188 ONEIDA DRIVE POINTE-CLAIRE MONTREAL, H9R 1A8 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,737 |
| 3.5 AGILENT 2850 CENTERVILLE ROAD WILMINGTON, DE 19808-1610 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,209 |
| 3.6 AL RODGERS INC 1399 GARDINER DR BAY SHORE, NY 11706 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$500 |
| 3.7 ALBEAS AMERICAS 1209 MADISON STREET SHELBYVILLE, TN 37160-3625 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$64,901 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.8 ALLIED UNIVERSAL SECURITY SERVICES PO BOX 828854 PHILDELPHIA, PA 19182-8854 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$48,790 |
| 3.9 ALLIEDBARTON SECURITY SERVICES PO BOX 828854 PHILADELPHIA, PA 19182-8854 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,701 |
| 3.10 ALLOY WELDING INC 14105 2 MILE ROAD PO BOX 127 FRANKSVILLE, WI 53126 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$100 |
| 3.11 AMETEK BROOKFIELD 11 COMMERCE BLVD MIDDLEBORO, MA 02346-1031 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$65 |
| 3.12 AMITY VACUUM INC 272 BROADWAY AMITYVILLE, NY 11701 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,652 |
| 3.13 AMPHENOL THERMOMETRICS 967 WINDFALL ROAD ST MARYS, PA 15857 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,865 |
| 3.14 ANDERSON FIRE EQUIPMENT 9 O NEILL AVENUE BAY SHORE, NY 11706 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$163 |
| 3.15 APPROVED STORAGE & WASTE HAULING INC 110 EDISON AVENUE MOUNT VERNON, NJ 10550 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,948 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.16 ARJAY COMPANY PO BOX 157 DEER PARK, NY 11729-0157 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,070 |
| 3.17 ASHLAND SPECIALTY INGREDIENTS GP PO BOX 116022 ATLANTA, GA 30368-6022 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,000 |
| 3.18 ATCC PO BOX 76349 BALTIMORE, MD 21275-6349 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$839 |
| 3.19 ATLANTIC SCALE COMPANY INC 136 WASHINGTON AVENUE NUTLEY, NJ 07110 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$62 |
| 3.20 B&L TESTING AND BALANCING LLC 2735 ACADEMY STREET OCEANSIDE, NY 11572 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,100 |
| 3.21 BAF REFRIGERATION INC 80 KNICKERBOCKER AVE SUITE 5 BOHEMIA, NY 11716 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$43,539 |
| 3.22 BCN TELECOM INC PO BOX 842840 BOSTON, MA 02284-2840 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,102 |
| 3.23 BECKMAN COULTER 250 SOUTH KRAEMER BLVD BREA, CA 92822-8000 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$21,437 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.24 BECTON DICKINSON & COMPANY 21588 NETWORK PLACE CHICAGO, IL 60673 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,128 |
| 3.25 BELL ENVIRONMENTAL SERVICES INC PO BOX 810 PINE BROOK, NJ | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$998 |
| 3.26 BENCHMARK PRODUCTS LLC 1008 MOMENTUM PLACE CHICAGO, IL 60689-5310 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$694 |
| 3.27 BINDER INC 585-1D JOHNSON AVE BOHEMIA, NY 11716 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,426 |
| 3.28 BIOSYNTH INTERNATIONAL INC 725 BAKER DR ITASCA, IL 60143 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$630 |
| 3.29 BOOTIEBUTLER PO BOX 22879 KNOXVILLE, TN 37923 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,610 |
| 3.30 BUILT WELL SOLAR 2473 JERUSALEM AVE NORTH BELLMORE, NY 11710 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$680 |
| 3.31 CABKA NORTH AMERICA INC 123 BYASSEE DR HAZELWOOD, MO 63042 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,125 |

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.32 CABLEVISION 200 JERICHO QUADRANGLE JERICHO, NY 11753 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,531 |
| 3.33 CANGRO INDUSTRIES 495 SMITH STREET FARMINGDALE, NY 11735 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,250 |
| 3.34 CARR BUSINESS SYSTEMS PO BOX 936715 ATLANTA, GA 31193-6715 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$68 |
| 3.35 CASSONE LEASING 1950 LAKELAND AVENUE RONKONKOMA, NY 11779 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,410 |
| 3.36 CHARLES RIVERS LABS 251 BALLARDVALE ST WILMINGTON, MA 01887-1096 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$769 |
| 3.37 CINTAS (FAS) MASON DC 6800 CINTAS BLVD MASON, OH 45040 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$995 |
| 3.38 CINTAS CLEANROOM 788 1605 ROUTE 300 NEWBURGH, NY 12550 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$19,859 |
| 3.39 CINTAS FIRST AID & SAFE 07930 609-3 CANTIAGUE ROCK RD WESTBURY, NY 11590 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$520 |
| 3.40 CINTAS GARMENT 780 500 S RESEARCH PLACE CENTRAL ISLIP, NY 11722 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$47,675 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.41 CITY BARREL INC PO BOX 5563 NEWARK, NJ 07105 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,581 |
| 3.42 CLEARBROOK A TULLY ENVIRONMENTAL CO 15 GREEN STREET BAY SHORE, NY 11706 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$570 |
| 3.43 COLANAR 6 WINTER AVENUE DEEP RIVER, CT 06417 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,824 |
| 3.44 COLBERT 28355 NORTH BRADLEY ROAD LAKE FOREST, IL 60045 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,975 |
| 3.45 COLD CHAIN TECH 29 EVERETT STREET HOLLISTON, MA 01746 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,770 |
| 3.46 CONNECTICUT CLEAN ROOM CO 32 VALLEY STREET PO BOX 840 BRISTOL, CT 06011-0840 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$9,154 |
| 3.47 COUNTY FAIR AIR CONDITIONING CORP 11 DREW COURT RONKONKOMA, NY 11779 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$769 |
| 3.48 COZZOLI MACHINE COMPANY 50 SCHOOLHOUSE SOMERSET, NJ 08873 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$50,267 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.49 CRYSTAL PHARMA PARQUE TECNOLOGICO, PARC 105 BOECILLO, VALLADOLID, 47151 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,042,641 |
| 3.50 DAY ELEVATOR & LIFT INC 50 HEMPSTEAD GARDENS DRIVE WEST HEMPSTEAD, NY 11552 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,705 |
| 3.51 DISC GRAPHICS INC 10 GILPIN AVENUE HAUPPAUGE, NY 11788 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,578 |
| 3.52 DR. REDDY'S LABS 107 COLLEGE ROAD EAST PRINCETON, NJ 08540 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$28,420 |
| 3.53 EASTERN INDUSTRIAL AUTOMATION 158 LEXINGTON STREET WALTHAM, MA | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,368 |
| 3.54 E-BEAM SERVICE INC 2775 HENKLE DRIVE LEBANON, OH 45036 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,918 |
| 3.55 ECOLAB P.O. BOX 70343 CHICAGO, IL 60673-0343 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,007 |
| 3.56 ELM FREIGHT HANDLERS INC 50 EMJAY BLVD BRENTWOOD, NY 11717 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,239 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.57 ETHYPHARM 194 BUREAU DE LA COLLINE SAINT-CLOUD CEDEX, 92213 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$154,037 |
| 3.58 EUROFIN LANCASTER LAB 2425 NEW HOLLAND PIKE LANCASTER, PA 17601 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$32,151 |
| 3.59 EVOQUA WATER TECHNOLOGIES LLC 28563 NETWORK PLACE CHICAGO, IL 60673-1285 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$19,766 |
| 3.60 FELDMEIERS EQUIPMENT 6800 TOWN LINE ROAD SYRACUSE, NY 13211 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$14,372 |
| 3.61 FENCE PRO 274 WEST HOFFMAN AVENUE LINDENHURST, NY 11757 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$450 |
| 3.62 FISHER SCIENTIFIC FS.ORDER@THERMOFISHER.COM , | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,285 |
| 3.63 FLEET MANAGEMENT ROAD SERVICE 22 GIBBS ROAD AMITYVILLE, NY 11701 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,659 |
| 3.64 FRUTAROM CUSTOMERSERVICE5H2@FRUTAR OM.COM 10139 COMMERCE PARK DRIVE CINCINNATI, OH 45246 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$915 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.65 FS INSTALLATION 245 ACORN AVE CENTRAL ISLIP, NY 11722 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,400 |
| 3.66 GENERICHEM 5 TAFT RD TOTOWA, NJ 07511-0457 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$72,000 |
| 3.67 GERRESHEIMER GLASS INC ATTN: ACCTS RECEIVABLE 537 CRYSTAL AVE VINELAND, NJ 08360 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$306 |
| 3.68 GL SCIENCES INC 4733 TORRANCE BLVD STE 255 TORRANCE, CA 90503 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$609 |
| 3.69 GLOBAL INDUSTRIAL EQUIPMENT INC 29833 NETWORK PLACE CHICAGO, IL 60673-1298 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,207 |
| 3.70 GLOBAL PACKS LLC P.O. BOX 100053 BROOKLYN, NY 11210 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$11,600 |
| 3.71 GORDON FLESCHE CO INC BIN 88236 MILWAUKEE, WI 53288-0236 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,048 |
| 3.72 GRAINGER HI-TECH DEPT 807298740 & 865497671 PALATINE, IL 60038-0001 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,303 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.73 GRAINGER NJ DEPT 831065651 PALATINE, IL 60038-0001 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$195 |
| 3.74 HUDSON VALLEY PLASTICS (FORMER PIETRYKA) 85 CHARLES COLMAN BLVD PAWLING, NY 12564 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,640 |
| 3.75 IMCD GROUP (FORMERLY MUTCHLER) PO BOX 5168 CAROL STREAM, IL 60197-5168 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$12,387 |
| 3.76 INDUSTRIAL CONTROLS DISTRIBUTORS DEPARTMENT 116241 PO BOX 5211 BINGHAMTON, NY 13902-5211 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$420 |
| 3.77 IPI PIPE INSULATION 49440 MERRICK RD #256 MASSAPEQUA, NY 11762 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,873 |
| 3.78 IRON MOUNTAIN PO BOX 27128 NEW YORK, NY 10087-7128 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,987 |
| 3.79 IWK PACKAGING SYSTEMS INC 2 CRANBERRY ROAD STE A1B PARSIPPANY, NJ 07054 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,391 |
| 3.80 J RICE PLASTIC CONTAINERS 283 59TH STREET BROOKLYN, NY 11220 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$54,036 |

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|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.81 JACOBI INDUSTRIES 131 MIDDLE ISLAND RD MEDFORD, NY 11763 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$985 |
| 3.82 JECO ELECTRIC INC 90A RAYNOR AVENUE RONKONKOMA, NY 11779 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$17,654 |
| 3.83 JOHNSON CONTROLS NY LONG ISLAND NY BRANCH 1-866- 854-4724 6 AERIAL WAY SYOSSET, NY 11791 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$590 |
| 3.84 JOHNSTONE SUPPLY 135 SCHMITT BOULEVARD FARMINGDALE, NY 11735 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$290 |
| 3.85 KAMAN INDUSTRIAL TECH ATTN: AARON HUCHEL 2911 E VOORHEES ST DANVILLE, IL 61834 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,410 |
| 3.86 KEYENCE CORP OF AMERICA DEPT CH 17128 PALATINE, IL 60055-7128 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,646 |
| 3.87 LANCO YORK INC 864 EAST 25TH STREET PATERSON, NJ 07513 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,527 |
| 3.88 LANDSCAPES BY SALTALMACCHIA PO BOX 5272 WEST BABYLON, NY 11704 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,414 |

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|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.89 LEADIANT 9841 WASHINGTONIAN BLVD SUITE 500 GAITHERSBURG, MD 20878 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$259,556 |
| 3.90 LEE INDUSTRIES PROCESS SYSTEMS & EQUIP PO BOX 687 50 WEST PINE STREET PHILIPSBURG, PA 16866 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$22,479 |
| 3.91 LES EMBALLAGES WINPAK 9003 PAYSHERE CIRCLE CHICAGO, IL 60674 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$46,675 |
| 3.92 LESSING'S FOOD SERVICE MANAGEMENT 3500 SUNRISE HIGHWAY BLDG 100 SUITE 100 GREAT RIVER, NY 11739 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,247 |
| 3.93 LONG ISLAND HOME CENTER 152 BEVERLY ROAD HUNTINGTON STATION, NY 11746 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$6,750 |
| 3.94 MAC MOD ANALYTICAL INC PO BOX 587 CHADDS FORD, PA 19317 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,874 |
| 3.95 MALVERN PANALYTICAL 117 FLANDERS ROAD WESTBOROUGH, MA 01581-1042 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$324 |
| 3.96 MARKEM IMAJE CORPORATION PO BOX 3542 BOSTON, MA 02241 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,741 |

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|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.97 MAZZPAC LLC 94 SALEM CHURCH RD NEWARK, DE 19713 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,766 |
| 3.98 MCMASTER-CARR SUPPLY COMPANY P.O. BOX 7690 CHICAGO, IL 60680-7690 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,308 |
| 3.99 MEDCO INC PO BOX 234038 ENCINITAS, CA 92023-4038 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$190 |
| 3.100 MEDICAL PACKAGING INC 8 KINGS COURT FLEMINGTON, NJ 08822 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$26,250 |
| 3.101 MEDSUPPLY PARTNERS LLC 3715 ATLANTA IND PKWY SUITE B ATLANTA, GA 30331 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$555 |
| 3.102 MENDOZA EQUIPMENT INSTALLATION SERV 470 AMERICAN BLVD BRENTWOOD, NY 11717 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,210 |
| 3.103 MESA LABORATORIES INC 12100 W SIXTH AVE LAKEWOOD, CO 80228 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,927 |
| 3.104 METTLER TOLEDO 1900 POLARIS PKWY COLUMBUS, OH 43240 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,093 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.105 MICROBIOLOGICS INC 200 COOPER AVE N ST CLOUD, MN 56303 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,306 |
| 3.106 MICRO-OPTICS 68-23 FRESH MEADOW LANE FRESH MEADOWS, NY 11365 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$585 |
| 3.107 MIELE PROFESSIONAL 9 INDEPENDENCE WAY PRINCETON, NJ 08540 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,368 |
| 3.108 MINI GRAPHICS INC 140 COMMERCE DRIVE HAUPPAUGE, NY 11788 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$101,109 |
| 3.109 MITCHELL MACHINERY MOVING INC P.O. BOX 1914 DBA STERLING TRANSPORT N. MASSAPEQUA, NY 11758 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,635 |
| 3.110 MITSUBISHI INTL FOOD 5080 TUTTLE CROSSING BLVD SUITE 400 DUBLIN, OH 43016 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$69 |
| 3.111 MJS PACKAGING 35601 VERONICA ST LIVONIA, MI 48150 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$820,486 |
| 3.112 MMTIC INC 230 ROUTE 206 SUITE 206 FLANDERS, NJ 07836 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,380 |
| 3.113 MOKON 2150 ELMWOOD AVE BUFFALO, NY 14207 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,914 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.114 MONTEBELLO PACKAGING INC PO BOX 503293 ST LOUIS, MO 63150-3293 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,346 |
| 3.115 MPI LABEL SYSTEMS 1-11 LEE AVENUE NORWICH, NY 13815 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,645 |
| 3.116 NATIONAL BUSINESS FURNITURE LLC 770 SOUTH 70TH STREET MILWAUKEE, WI 53214 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,960 |
| 3.117 NATIONAL GRID PO BOX 11791 NEWARK, NJ 07101-4791 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,991 |
| 3.118 NITTO AVECIA PHARMA SERVICES INC 10 VANDERBILT IRVINE, CA 92618 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$200 |
| 3.119 OMEGA ENGINEERING ONE OMEGA CIRCLE BRIDGEPORT, NJ 08014 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,607 |
| 3.120 OPTEL USA 55 MADISON AVENUE #400 FINANCE DEPT. MORRISTOWN, NJ 07960 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$756 |
| 3.121 OPTIMUM PO BOX 742698 CINCINNATI, OH 45274-2698 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$257 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.122 OTIS ELEVATOR - PLAINVIEW NJ PO BOX 13716 NEWARK, NJ 07188-0716 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,875 |
| 3.123 PALL CORPORATION PO BOX 419501 BOSTON, MA 02241-9501 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,646 |
| 3.124 PARAGON TELECOM 26 ELKIN DRIVE MIDDLE ISLAND, NY 11953 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,375 |
| 3.125 PARTICLE MEASURING SYSTEMS INC 21571 NETWORK PLACE CHICAGO, IL 60673-1215 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,145 |
| 3.126 PAUL BONANNO 2569 ARON DRIVE SEAFORD, NY 11783 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,700 |
| 3.127 PENTA MANUFACTURING CO PO BOX 1448 FAIRFIELD, NJ 07007 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$255 |
| 3.128 PERRIGO INC 282D QUARRY ROAD MILFORD, CT 06460 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,624 |
| 3.129 PG INSULATION INC 3334 LONG BEACH ROAD OCEANSIDE , NY 11572 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$24,984 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.130 PHENOMENEX INC 411 MADRID AVENUE TORRANCE, CA 90501 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$6,095 |
| 3.131 PLATINUM PRESS INC 4251 EMPIRE RD FORT WORTH, TX 76155 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$14,541 |
| 3.132 PMT FORKLIFT CORP 275 GREAT EAST NECK ROAD WEST BABYLON, NY 11704 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$17,570 |
| 3.133 POLYPACK INC 3301 GATEWAY CENTRE BLVD. PINELLAS PARK, FL 33782 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,822 |
| 3.134 PRIDE CHEMICAL (GLYCERIN) 6 LONG ISLAND AVENUE HOLTSVILLE, NJ 11742 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$720 |
| 3.135 PRIMERA ANALYTICAL SOLUTIONS CORP 259 WALL STREET PRINCETON, NJ 08540 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,650 |
| 3.136 PRINOVA US LLC 36780 EAGLE WAY CHICAGO, IL 606781367 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$10,800 |
| 3.137 PROCESS CONTROL SOLUTIONS 577A HARTFORD TURNPIKE SHREWSBURY, MA 01545 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,234 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.138 PSEG LONG ISLAND PO BOX 9039 HICKSVILLE, NY 11802-9039 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$15,094 |
| 3.139 PURE H2O BOTTLED WATER & COFFEE PO BOX 1348 COMMACK, NY 11725 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,466 |
| 3.140 RADWELL 1 MILLENNIUM DRIVE WILLINGBORO, NJ 08046 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$439 |
| 3.141 RC TESTING SERVICE INC PO BOX 248 LYNBROOK, NY 11563 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,000 |
| 3.142 RELIABLE BLACK TOP AND PAVING INC 226 NOLIN STREET BRENTWOOD, NY 11717 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$36,825 |
| 3.143 RESTEK 110 BENNER CIRCLE BELLEFONTE, PA 16823-8812 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,982 |
| 3.144 RIBON INDUSTRIES 283 59TH STREET BROOKLYN, NY 11220 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$71,520 |
| 3.145 RITE HITE ARBON EQUIPMENT C/O ARBON EQUIPMENT CORP 25464 NETWORK PL CHICAGO, IL 60603 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$321 |

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.146 SAMPLING SUPPLIES USA 3 HIDDEN LAKE WAY PALM COAST, FL 32137 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,458 |
| 3.147 SCIENTIFIC BINDERY PRODUCTIONS PO BOX 377 HIGHLAND PARK, IL 60035-6377 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,910 |
| 3.148 SGS NORTH AMERICA CITIBANK PO BOX 2502 CAROL STREAM, IL 60132-2502 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$175 |
| 3.149 SHOES FOR CREWS LLC PO BOX 504634 ST LOUIS, MO 63150-4634 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$166 |
| 3.150 SIEGFRIED USA INC 33 INDUSTRIAL PARK ROAD PENNSVILLE, NJ 08070 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,400 |
| 3.151 SIGMA ALDRICH 3050 SPRUCE STREET SAINT LOUIS, MO 63103 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$240 |
| 3.152 SIMPLEX FILLER INC 640 A AIRPARK RD NAPA, CA 94558 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,120 |
| 3.153 SOLVAY USA 504 CARNEGIE CENTER PRINCETON, NJ 08540 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$26,280 |

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.154 SOTAX 2400 COMPUTER DR WESTBOROUGH, MA 01581 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$11,416 |
| 3.155 SPECTRUM CHEMICAL SALES@SPECTRUMCHEMICAL.CO M 769 JERSEY AVENUE NEW BRUNSWICK, NJ 08901 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$22,749 |
| 3.156 STARR PAINTING & WALLCOVERINGS 29 CEDAR RIDGE LANE BAY SHORE, NY 11706 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$16,025 |
| 3.157 STERIS CORP MENTOR OH FACILITY 5960 HEISLEY ROAD MENTOR, OH 44060-1834 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,701 |
| 3.158 STERITOOL INC 2376 LAKE SHORE BLVD JACKSONVILLE, FL 32210 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$169 |
| 3.159 SUFFOLK COUNTY POLICE DEPT - AMP ALARM MANAGEMENT PROGRAM 30 YAPHANK AVENUE YAPHANK, NY 11980 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$110 |
| 3.160 SUFFOLK COUNTY WATER AUTHORITY PO BOX 9044 HICKSVILLE, NY 11802-9044 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,812 |
| 3.161 SUFFOLK LOCK & SECURITY 430 WEST MONTAUK HWY. LINDENHURST, NY 11757 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$6,239 |

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.162 SUNOCO LP PO BOX 78013 PHOENIX, AZ 85062-8013 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$306 |
| 3.163 SYRACUSE LABEL & SURROUND PRINTING 200 STEWART DR NORTH SYRACUSE, NY 13212 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,757 |
| 3.164 TEAM LIFE 291 ROUTE 34 SUITE B COLTS NECK, NJ 07722 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,950 |
| 3.165 TECHNICAL GLASS PRODUCTS 243 EAST BLACKWELL ST DOVER, NJ 07801 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$140 |
| 3.166 TECHNICAL SAFETY 620 HEARST AVE BERKELEY, CA 94710 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$42,321 |
| 3.167 TECNICAM INC 119 NAYLON AVENUE LIVINGSTON, NJ 07039 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$2,193 |
| 3.168 TEK STAINLESS PIPING 208 HIGH STREET RANDOLPH, MA 02368 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$12,479 |
| 3.169 TERRA UNIVERSAL INC 800 S RAYMOND AVE FULLERTON, CA 92831 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$9,579 |

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|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.170 TLC PHARMACEUTICAL STANDARDS LTD 130 PONY DRIVE NEWMARKET, ON L3Y 7B6 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,800 |
| 3.171 TORONTO RESEARCH CHEMICALS INC 20 MARTIN ROSS AVE TORONTO, ON M3J 2K8 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$3,420 |
| 3.172 TOTAL MACHINE SOLUTIONS INC P.O. BOX 799 PLAINVIEW, NY 11803 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$220 |
| 3.173 TOWN OF BABYLON 281 PHELPS LANE, ROOM 19 N. BABYLON, NY 11703 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$394 |
| 3.174 TRACKING SOLUTIONS INC PO BOX 403 GALENA, OH 43021 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$330 |
| 3.175 TRICORBRAUN 250 PEHLE AVE STE 100 SADDLE BROOK, NJ 07663 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$12,927 |
| 3.176 TRI-WELD INDUSTRIES INC 65 SOUTH SECOND ST. BAY SHORE, NY 11706 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$543 |
| 3.177 TSO GENERAL CORP 81 EMJAY BLVD BRENTWOOD, NY 11717 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1,309 |

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|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.178 TURTLE & HUGHES INC 1900 LOWER ROAD LINDEN, NJ 07036 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$95 |
| 3.179 TYCO INTEGRATED SECURITY LLC PO BOX 371967 PITTSBURGH, PA 15250-7967 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,512 |
| 3.180 U S PHARMACOPEDIA ATTN CUSTOMER SERVICE 7135 ENGLISH MUFFIN WAY FREDERICK, MD 21704 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$245 |
| 3.181 UCB 1950 LAKE PARK DRIVE SMYRNA, GA 30080 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$229,655 |
| 3.182 UDMC UNITED DAIRY MACHINERY CORP 301 MEYER ROAD BUFFALO, NY 14224 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$248 |
| 3.183 ULINE 12575 ULINE DRIVE PLEASANT PRAIRIE, WI 53158 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$4,621 |
| 3.184 UNIVERSALPROMO INC 11229 91ST AVE N MAPLE, MN 55369 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$47,400 |
| 3.185 UPS FREIGHT 28013 NETWORK PLACE CHICAGO, IL 60673-1280 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$200 |

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|---|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|-----------------|
| 3.186 VAISALA INC DEPT CH 19486 PALATINE, IL 60055-9486 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$13,686 |
| 3.187 VANTAGE SPECIALTY(RUGER) 150 MOUNT BETHEL ROAD WARREN, NJ 07059 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,595 |
| 3.188 VEOLIA ES TECHNICAL SOLUTIONS PO BOX 73709 CHICAGO, IL 60673-7709 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$63,328 |
| 3.189 VIDEOJET 1500 MITTEL BLVD WOOD DALE, IL 60191 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$62,625 |
| 3.190 VILLAGE OF AMITYVILLE VILLAGE HALL 21 IRELAND PLACE AMITYVILLE, NY 11701-2902 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$150 |
| 3.191 VWR INTERNATIONAL P. O. BOX 640169 PITTSBURGH, PA 15264-0169 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$8,104 |
| 3.192 W B MASON CO INC PO BOX 981101 BOSTON, MA 02298-1101 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$602 |
| 3.193 WAREHOUSE DIRECT 2001 S MOUNT PROSPECT RD DES PLAINES, IL 60018-1808 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$6,153 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|--------------------------|--------------------------|--------------------------|-----------------|--------------------------|--------------------|
| 3.194 WATERS CORP 34 MAPLE ST MILFORD, MA 01757 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$1 |
| 3.195 WATSON-MARLOW ORDERS@WMFTG.COM 37 UPTON TECHNOLOGY PARK WILMINGTON, MA 01887 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$16,976 |
| 3.196 WESTCO FG CORPORATION 101 CORTLANDT STREET SLEEPY HOLLOW, NY 10591 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$46,500 |
| 3.197 WESTROCK 140 WEST INDUSTRY COURT DEER PARK, NY 11717 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$5,607 |
| 3.198 WHITEHOUSE ANALYTICAL LABS 291 ROUTE 22 EAST WHITEHOUSE, NJ 08888 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$95 |
| 3.199 ZACHRY WAS AMBITECH 527 LONGWOOD SAN ANTONIO, TX 78221-1738 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$256 |
| 3.200 ZERO DEFECTS LLC 11 ROCKAWAY PLACE PARSIPPANY, NJ 07054 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$7,756 |
| 3.201 ZETA PHARMACEUTICALS 120 HOLMES AVENUE, SUITE 116 HUNTSVILLE, AL 35801 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | | <input type="checkbox"/> | \$39,960 |
| Trade Payables Total: | | | | | | | \$4,359,626 |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|--------------------------|-----------------|
| Litigation | | | | | | | |
| 3.202 AMERICA'S 1ST CHOICE OF SOUTH CAROLINA, INC. ATTN: ANTHONY CHRISTINA, LOWEY DANNENBERG PC ONE TOWER BRIDGE 100 FRONT ST., SUITE 520 WEST CONSHOHOCKEN, PA 19428-2977 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Antitrust Matter | <input type="checkbox"/> | UNDETERMINED |
| 3.203 BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA, ET AL. ATTN: ANTHONY CHRISTINA, LOWEY DANNENBERG PC ONE TOWER BRIDGE 100 FRONT ST., SUITE 520 WEST CONSHOHOCKEN, PA 19428-2977 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Antitrust Matter | <input type="checkbox"/> | UNDETERMINED |
| 3.204 CONFIDENTIAL ATTN: ROBERT C. GILBERT 2800 PONCE DE LEON BLVD, SUITE 1100 CAROL GABLES, FLORIDA 33134 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Distribution Violations | <input type="checkbox"/> | UNDETERMINED |
| 3.205 GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION ATTN: JAN P. LEVINE, ESQ., PEPPER HAMILTON LLP 3000 TWO LOGAN SQUARE EIGHTEENTH & ARCH STREETS PHILADELPHIA, PA 19103-2799 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Price Fixing Class Action | <input type="checkbox"/> | UNDETERMINED |
| 3.206 GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION ATTN: W. JOSEPH NIELSEN, ESQ., CONNECTICUT ATTORNEY GENERAL'S OFFICE 55 ELM ST HARTFORD, CT 06106 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Price Fixing Class Action | <input type="checkbox"/> | UNDETERMINED |
| 3.207 GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION ATTN: DIANNE M. NAST, ESQ., NASTLAW LLC 1101 MARKET STREET SUITE 2801 PHILADELPHIA, PA 19107 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Price Fixing Class Action | <input type="checkbox"/> | UNDETERMINED |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims**Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C | U | D | Basis For Claim | Offset | Amount of Claim |
|--|--|-------------------------------------|-------------------------------------|-------------------------------------|------------------------------|--------------------------|-----------------|
| 3.208 GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION ATTN: ROBERTA LIEBENBERG, ESQ., FINE, KAPLAN, AND BLACK R.P.C. ONE SOUTH BROAD STREET 23RD FLOOR PHILADELPHIA, PA 19107 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Price Fixing Class Action | <input type="checkbox"/> | UNDETERMINED |
| 3.209 JASON CAPOZELLO ATTN: ROBERT PERAGINE CELLINO & BARNES 532 BROADHOLLOW ROAD, SUITE 107 MELVILLE, NY 11747 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Personal Injury | <input type="checkbox"/> | UNDETERMINED |
| 3.210 STATE OF MISSISSIPPI ATTN: GEORGE W NEVILLE AND JACQUELINE H RAY OFFICE OF THE MISSISSIPPI ATTORNEY GENERAL P.O. BOX 220 JACKSON, MS 39205 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |
| 3.211 STATE OF MISSISSIPPI ATTN: JEFF LANDRY, KEETSIE GUNNELS, AND NICHOLAS DIEZ OFFICE OF THE ATTORNEY GENERAL 1885 NORTH 3RD STREET BATON ROUGE, LA 70802 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |
| 3.212 STATE OF MISSISSIPPI ATTN: JERALD BLOCK BLOCK LAW FIRM 422 EAST FIRST STREET, POST OFFICE BOX 108 THIBODEAUX, LA 70302 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |
| 3.213 STATE OF MISSISSIPPI ATTN: W. DANIEL "DEE" MILES, III, G. LANCE GOULD, ALISON D. HAWTHORNE BEASLEY, ALLEN CROW METHVIN, PORTIS & MILES, P.C. 272 COMMERCE STREET, POST OFFICE BOX 4160 MONTGOMERY, AL 36103 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

| Creditor's Name, Mailing Address Including Zip Code | Date Claim Was Incurred And Account Number | C U D | Basis For Claim | Offset | Amount of Claim |
|--|--|---|------------------------|--------------------------|---------------------|
| Litigation | | | | | |
| 3.214 STATE OF MISSISSIPPI ATTN: ERNEST L. JOHNSON ERNEST L. JOHNSON & ASSOCIATES 3313 GOVERNMENT STREET BATON ROUGE, LA 70806 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |
| 3.215 STATE OF MISSISSIPPI ATTN: PATRICK C. MORROW, RICHARD T. HAIK, JR., JAMES P. RYAN MORROW, MORROW, RYAN, BASSETT & HAIK 324 W. LANDRY STREET OPELOUSAS, LA 70570 | UNKNOWN ACCOUNT NO.: NOT AVAILABLE | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | Medicaid Reimbursement | <input type="checkbox"/> | UNDETERMINED |
| Litigation Total: | | | | | UNDETERMINED |

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

Total: All Creditors with NONPRIORITY Unsecured Claims

\$4,359,626

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

| Creditor's Name, Mailing Address Including Zip Code | On which line in Part 1 did you enter the related creditor? | Last 4 digits of account number for this entity |
|---|---|---|
|---|---|---|

4.1 NONE

Hi-Tech Pharmacal Co., Inc.

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Schedule E/F: Creditors Who Have Unsecured Claims

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

| | | <u>Total of claim amounts</u> |
|------------------------------|-------|-------------------------------|
| 5a. Total claims from Part 1 | 5a. | \$0 |
| | | |
| 5b. Total claims from Part 2 | 5b. + | \$4,359,626 |
| | | |
| 5c. Total of Parts 1 and 2 | 5c. | \$4,359,626 |
| | | |

Lines 5a + 5b = 5c.

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

1. Does the debtor have any executory contracts or unexpired leases?

- No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- Yes. Fill in all of the information below even if the contracts or leases are listed on Schedule A/B: Assets - Real and Personal Property (Official Form 206A/B).

2. List all contracts and unexpired leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|---|-------------|-------------------------------------|---|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 1 | API SUPPLY AGREEMENT | 10028 | <input type="checkbox"/> | ALBEMARLE CORPORATION | 4250 CONGRESS STREET SUITE 900 CHARLOTTE, NC 28209 |
| 2. 2 | ALTRO AGREEMENT 3-1-14 | 10049 | <input type="checkbox"/> | ALTRO PHARMACEUTICAL LLC | ATTN: MR. SANDY GRECO 135 STILLWATER AVE MASSAPEQUA, NY 11758 |
| 2. 3 | ATTACHMENT II RE: DRUG QUALITY AND SECURITY ACT (DQSA) AND TITLE II, DRUG SUPPLY CHAIN SECURITY ACT (DSCSA) | 10057 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN | 1300 MORRIS DRIVE CHESTERBROOK, PA 19087 |
| 2. 4 | AMENDMENT TO MASTER DISTRIBUTION SERVICES AGREEMENT DATED JANUARY 1, 2015 | 10074 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN DRUG CORPORATION | ATTN: JOHN CHOU 1300 MORRIS DRIVE CHESTERBROOK, PA 19087-5594 |
| 2. 5 | MASTER DISTRIBUTION SERVICES AGREEMENT | 10075 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN DRUG CORPORATION | ATTN: JOHN CHOU 1300 MORRIS DRIVE CHESTERBROOK, PA 19087-5594 |
| 2. 6 | PRXO GENERICS PROGRAM ADDENDUM TO MASTER SERVICES AGREEMENT RE: SCHEDULE OF AWARDED PRODUCTS | 10077 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN DRUG CORPORATION | ATTN: JOHN CHOU 1300 MORRIS DRIVE CHESTERBROOK, PA 19087-5594 |
| 2. 7 | MASTER SERVICES AGREEMENT RE: INFORMATION AND DATA SERVICES | 10079 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN GLOBAL MANUFACTURER SERVICES GMBH | ATTN: PEYTON HOWELL 1300 MORRIS DRIVE CHESTERBROOK, PA 19087 |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|-------------------------------------|--|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 8 PRXO GENERICS PROGRAM ADDENDUM TO MASTER SERVICES AGREEMENT EFFECTIVE JANUARY 1, 2015 RE: MARKETING SERVICES | | 10080 | <input checked="" type="checkbox"/> | AMERISOURCEBERGEN GLOBAL MANUFACTURER SERVICES GMBH | ATTN: PEYTON HOWELL 1300 MORRIS DRIVE CHESTERBROOK, PA 19087 |
| 2. 9 LABORATORY SERVICE FEE QUOTATION | | 11480 | <input type="checkbox"/> | AMRI LEBANON | NOT AVAILABLE |
| 2. 10 LABORATORY SERVICE FEE QUOTATION | | 11480 | <input type="checkbox"/> | AMRI LEBANON | NOT AVAILABLE |
| 2. 11 ANDA_HT_SUPPLY_PURCHAS_AGMT | | 10088 | <input type="checkbox"/> | ANDA, INC. | 2915 WESTON ROAD WESTON, FL 33331 |
| 2. 12 SOW_HT_ANSWERTHINK_2012-12 | | 10093 | <input type="checkbox"/> | ANSWERTHINK, INC. | PO BOX 741197 ATLANTA, GA 30374-1197 |
| 2. 13 VALIDATION SERVICES AGREEMENT_2008.07.24 | | 10104 | <input type="checkbox"/> | ARBOUR GROUP L.L.C. | PO BOX 775617 CHICAGO, IL 60677-5617 |
| 2. 14 AMENDMENT TO AGREEMENT RE: RECOGNIZING AKORN, VERSAPHARM AND HI TECH PHARMACAL AS AKORN, INC. | | 10111 | <input checked="" type="checkbox"/> | ARMADA HEALTHCARE | ATTN: VP, GENERIC CONTRACTS 51 JFK PARKWAY, 4TH FLOOR SHORT HILLS, NJ 07078 |
| 2. 15 MASTER DISTRIBUTION SERVICES AGREEMENT | | 10156 | <input checked="" type="checkbox"/> | ASD SPECIALTY HEALTHCARE, INC., OPERATING THROUGH ITS ONCOLOGY SUPPLY DIVISION | ATTN: JOHN CHOU 2801 HORACE SHEPARD DRIVE DOTHAN, AL 36303 |
| 2. 16 AMENDMENT TO MASTER DISTRIBUTION SERVICES AGREEMENT DATED JANUARY 1, 2015 | | 10157 | <input checked="" type="checkbox"/> | ASD SPECIALTY HEALTHCARE, LLC | ATTN: JOHN CHOU PO BOX 247 THOROFARE, NJ 08086 |
| 2. 17 BCN_TELECOM-PAYTEC_T1_LINE_CONTRACT_JAN-2015 | | 10184 | <input type="checkbox"/> | BCN TELECOM, INC. | PO BOX 842840 BOSTON, MA 02284-2840 |
| 2. 18 BECKLOFF ECR-BAI CSA EXECUTED 03052010 | | 10185 | <input type="checkbox"/> | BECKLOFF ASSOCIATES, INC. | 3203 SOLUTIONS CENTER CHICAGO, IL 606773002 |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|--|-----------------|-------------|-------------------------------------|---|--|
| 2. 19 AMENDMENT TO MASTER DISTRIBUTION SERVICES AGREEMENT DATED JANUARY 1, 2015 | | 10189 | <input checked="" type="checkbox"/> | BELCO DRUG CORP. | ATTN: JOHN CHOU 5500 NEW HORIZONS BLVD. N. AMITYVILLE, NY 11701 |
| 2. 20 MASTER DISTRIBUTION SERVICES AGREEMENT | | 10191 | <input checked="" type="checkbox"/> | BELCO DRUG CORP. | ATTN: JOHN CHOU 5500 NEW HORIZONS BLVD. N. AMITYVILLE, NY 11701 |
| 2. 21 PRXO GENERICS PROGRAM ADDENDUM TO MASTER SERVICES AGREEMENT RE: SCHEDULE OF AWARDED PRODUCTS | | 10193 | <input checked="" type="checkbox"/> | BELCO DRUG CORP. | ATTN: JOHN CHOU 5500 NEW HORIZONS BLVD. N. AMITYVILLE, NY 11701 |
| 2. 22 CARDINAL HEALTH NATIONAL LOGISTICS CENTER / BROKERAGE LOGISTICS CENTER AGREEMENT | | 10235 | <input checked="" type="checkbox"/> | CARDINAL HEALTH | ATTN: EVP 7000 CARDINAL HEALTH PLACE DUBLIN, OH 43017 |
| 2. 23 GENERIC WHOLESALE SERVICE AGREEMENT | | 10236 | <input checked="" type="checkbox"/> | CARDINAL HEALTH | ATTN: SVP - GENERIC SOURCING 7000 CARDINAL HEALTH PLACE DUBLIN, OH 43017 |
| 2. 24 PHARMACEUTICAL PURCHASE AGREEMENT | | 10240 | <input checked="" type="checkbox"/> | CARDINAL HEALTH PHARMACEUTICAL CONTRACTING, LLC | ATTN: CHPC CONTRACT ADMINISTRATOR 1330 ENCLAVE PARKWAY HOUSTON, TX 77077 |
| 2. 25 CARDINAL HEALTH SUPPLIER AGREEMENT | | 10241 | <input checked="" type="checkbox"/> | CARDINAL HEALTH, INC. | ATTN: ROBERT SPINA, VICE PRESIDENT, RX SOURCING 7000 CARDINAL HEALTH PLACE DUBLIN, OH 43017 |
| 2. 26 AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED AS OF DECEMBER 1, 2013 | | 10253 | <input checked="" type="checkbox"/> | CAROLINA ALLIED PHARMACEUTICAL SERVICES, INC. | ATTN: HAL HARRISON, SENIOR VICE PRESIDENT, OPERATIONS 816 ELLIS ROAD P.O. BOX 411 DURHAM, NC 27702-0411 |
| 2. 27 CINTAS STANDARD RENTAL SERVICE AGREEMENT 2014_3.9.2017 | | 10383 | <input type="checkbox"/> | CINTAS CLEANROOM RESOURCES | 1605 ROUTE 300 NEWBURGH, NY 12550 |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|--------------------------|---|---|
| 2. 28 CINTAS CLEANROOM GARMENT RENTAL_3.9.2017 | | 10384 | <input type="checkbox"/> | CINTAS CLEANROOM RESOURCES (CINTAS CORPORATION) | 1605 ROUTE 300 NEWBURGH, NY 12550 |
| 2. 29 ADDENDUM TO CLEANROOM RENTAL SERVICE AGREEMENT DATED OCTOBER 30, 2017 | | 11522 | <input type="checkbox"/> | CINTAS CORPORATION LOCATION NO. 788 | ATTN: SENIOR ACCOUNT MANAGER 1025 NATIONAL PARKWAY SCHAUMBURG, IL 60173 |
| 2. 30 MASTER ENGAGEMENT LETTER RE: EDISCOVERY | | 11535 | <input type="checkbox"/> | CONSILIO LLC | 1828 L ST SW STE 1070 ACCOUNTS RECEIVABLE DEPARTMENT WASHINGTON, DC 20036 |
| 2. 31 EXCLUSIVE MANUFACTURE AND SUPPLY AGREEMENT | | 10436 | <input type="checkbox"/> | CRYSTAL PHARMA, S.A.U. | ATTN: MANAGING DIRECTOR PARQUE TECNOLÓGICO, P105 BOECILLO, VALLADOLID 47151 |
| 2. 32 FIRST AMENDMENT TO LICENSE AGREEMENT ANALYSOURCE DATED OCTOBER 1, 2008 | | 10510 | <input type="checkbox"/> | DMD AMERICA, INC. | ATTN: ERIC ZIMMERMAN, MANAGER, PRICING SERVICES 100 NORTH SALINA STREET, SUITE 500 SYRACUSE, NY 13202 |
| 2. 33 FIRST AMENDMENT TO LICENSE AGREEMENT ANALYSOURCE® DATED AS OF OCTOBER 1, 2008 | | 10511 | <input type="checkbox"/> | DMD AMERICA, INC. | 100 NORTH SALINA STREET, SUITE 500 SYRACUSE, NY 13202 |
| 2. 34 API SUPPLY AGREEMENT | | 10538 | <input type="checkbox"/> | DR. REDDY'S LABORATORIES, INC. | 107 COLLEGE ROAD EAST PRINCETON, NJ 08540 |
| 2. 35 ACKNOWLEDGMENT LTR AND SCHEDULE1-ECONDISC-12-4-10 | | 10553 | <input type="checkbox"/> | ECONDISC CONTRACTING SOLUTIONS, LLC | 25522 NETWORK PLACE CHICAGO, IL 60673-1255 |
| 2. 36 EXCLUSIVE SUPPLY AGREEMENT | | 10580 | <input type="checkbox"/> | EPIC PHARMA, LLC | 227-15 NORTH CONDUIT AVENUE LAURELTON, NY 11413 |

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|--|-----------------|-------------|--------------------------|--|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 37 LICENSE, DISTRIBUTION AND SUPPLY AGREEMENT | | 10581 | <input type="checkbox"/> | ETHYPHARM S.A | ATTN: CHIEF EXECUTIVE OFFICER 194 BUREAUX DE LA COLLINE SAINT-CLOUD 92213 FRANCE |
| 2. 38 ETHYPHARM AMENDMENT NO. 1_2012 | | 10582 | <input type="checkbox"/> | ETHYPHARM S.A. | 194 BUREAU DE LA COLLINE SAINT-CLOUD CEDEX, 92213 FRANCE |
| 2. 39 AMENDMENT TO THE LICENSE, DISTRIBUTION AND SUPPLY AGREEMENT DATED DECEMBER 12, | | 10585 | <input type="checkbox"/> | ETHYPHARM S.A.S | HUGUES LECAT, PRESIDENT 194 BUREAUX DE LA COLLINE SAINT-CLOUD 92213 FRANCE |
| 2. 40 ETHYPHARM_LIC DIST SUP AGMT_AMEND 1_2016.11.16 | | 10586 | <input type="checkbox"/> | ETHYPHARM S.A.S. | 194 BUREAU DE LA COLLINE SAINT-CLOUD CEDEX, 92213 FRANCE |
| 2. 41 SAFETY DATA EXCHANGE AGREEMENT 10.30.14 | | 10588 | <input type="checkbox"/> | ETHYPHARM USA CORP | 194 BUREAU DE LA COLLINE SAINT-CLOUD CEDEX, 92213 FRANCE |
| 2. 42 ETHYPHARM_HT_DOHMEN_ICON_SAFETY Y_DATA_EXCHANGE_AGREEMENT | | 10589 | <input type="checkbox"/> | ETHYPHARM USA CORP, SUBSIDIARY OF ETHYPHARM DOHMEN SAFETY ICON CLINICAL RESEARCH L.P. PINNEY ASSOCIATES ETHYPHARM ANTICIPSANTE | 194 BUREAU DE LA COLLINE SAINT-CLOUD CEDEX, 92213 FRANCE |
| 2. 43 SCHEDULE OF WATER TREATMENT SERVICES RENEWAL NOTICES | | 11576 | <input type="checkbox"/> | EVOQUA WATER TECHNOLOGIES, LLC. | ATTN: SANDRA MENARD AND RICHARD SANCHEZ 28563 NETWORK PLACE CHICAGO, IL 60673-1285 |
| 2. 44 SCHEDULE OF WATER TREATMENT SERVICES RENEWAL NOTICES | | 11576 | <input type="checkbox"/> | EVOQUA WATER TECHNOLOGIES, LLC. | ATTN: SANDRA MENARD AND RICHARD SANCHEZ 28563 NETWORK PLACE CHICAGO, IL 60673-1285 |

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|--|-----------------|-------------|-------------------------------------|---------------------------------------|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 45 SCHEDULE OF WATER TREATMENT SERVICES RENEWAL NOTICES | | 11576 | <input type="checkbox"/> | EVOQUA WATER TECHNOLOGIES, LLC. | ATTN: SANDRA MENARD AND RICHARD SANCHEZ 28563 NETWORK PLACE CHICAGO, IL 60673-1285 |
| 2. 46 API SUPPLY AGREEMENT | | 10636 | <input type="checkbox"/> | GENTEC S.A. | C/ TARRAGONA, 161 BARCELONA, 08014 SPAIN |
| 2. 47 HAYLARD PO TERMS AND CONDITIONS_2016.07.27 | | 10696 | <input type="checkbox"/> | HALYARD SALES, LLC AND ITS AFFILIATES | 6620 SOUTH MEMORIAL PLACE SUITE 100 TUCSON, AZ 85756 |
| 2. 48 AMENDMENT TO HEALTHTRUST PURCHASING AGREEMENT NO. 4559 | | 10726 | <input type="checkbox"/> | HEALTHTRUST PURCHASING GROUP, L.P. | ATTN: VINCENT JACKSON, VP PHARMACY 155 FRANKLIN ROAD, SUITE 400 BRENTWOOD, TN 37027 |
| 2. 49 DEV MAN & MARK AGR-HELM AG-AMARIN TECH | | 10743 | <input type="checkbox"/> | HELM AG AMARIN TECHNOLOGIES S.A. | PO BOX 10 30 60 NORDKANAL STRASSE 28 D-20021 HAMBURG, GERMANY |
| 2. 50 AMARIN AMENDMENT 1 TO DEV MAN & MARKETING AGR-HELM AG | | 10744 | <input type="checkbox"/> | HELM AG AMARIN TECHNOLOGIES, S.A. | PO BOX 10 30 60 NORDKANAL STRASSE 28 D-20021 HAMBURG, GERMANY |
| 2. 51 ASSET PURCHASE AGREEMENT RE: FLUNISOLIDE NASAL SOLUTION 0.025% | | 10746 | <input type="checkbox"/> | HH&P LLC | ATTN: ERIC HAERTLE 700 WEST NORTH SHORE DRIVE HARTLAND, WI 53029-8358 |
| 2. 52 BILL OF SALE TO THE ASSET PURCHASE AGREEMENT DATED NOVEMBER 28, 2011 | | 10747 | <input type="checkbox"/> | HH&P LLC | ATTN: ERIC HAERTLE 700 WEST NORTH SHORE DRIVE HARTLAND, WI 53029-8358 |
| 2. 53 FIFTH AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 | | 10758 | <input checked="" type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|-------------------------------------|--|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 54 FIFTH AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 - SIGNED | | 10759 | <input checked="" type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |
| 2. 55 FIRST AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 | | 10760 | <input type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |
| 2. 56 FOURTH AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 | | 10761 | <input type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |
| 2. 57 PHARMACEUTICAL PURCHASING AGREEMENT | | 10767 | <input type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: PHARMACY PROCUREMENT MANAGER 500 WEST MAIN STREET LOUISVILLE, KY 40202 |
| 2. 58 SECOND AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 | | 10768 | <input type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |
| 2. 59 THIRD AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED APRIL 1, 2011 | | 10773 | <input type="checkbox"/> | HUMANA PHARMACY, INC. | ATTN: WILLIAM FLEMING 500 W MAIN STREET LOUISVILLE, KY 40202 |
| 2. 60 CHARLOTTE_SIGNED_AND_EMAILED_TO_IBM_SI52 | | 10833 | <input type="checkbox"/> | INTENATIONAL BUSINESS MACHINES CORPORATION | PO BOX 645842 PITTSBURGH, PA 15264-5256 |
| 2. 61 SECOND AMENDMENT TO STANDSTILL AGREEMENT DATED MAY 6, 2019 AND THIRD AMENDMENT TO LOAN AGREEMENT DATED APRIL 17, 2014 | | 11637 | <input checked="" type="checkbox"/> | JPMORGAN CHASE BANK, N.A. | ATTN: JUSTIN MARTIN 10 S. DEARBORN STREET, 9TH FLOOR CHICAGO, IL 60603 |
| 2. 62 AMENDMENT #1 TO THE STATEMENT OF WORK - 2015 MODIFIED STABILITY DATED DECEMBER 1, 2015 | | 10904 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|--------------------------|----------------------------|---|
| 2. 63 AMENDMENT #2 TO THE STATEMENT OF WORK - 2015 DATED DECEMBER 1, 2015 | | 10905 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 64 AMENDMENT #2 TO THE STATEMENT OF WORK - 2015 MODIFIED STABILITY DATED DECEMBER 1, 2015 | | 10906 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 65 AMENDMENT #3 TO THE STATEMENT OF WORK - 2015 MODIFIED STABILITY DATED DECEMBER 1, 2015 | | 10907 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 66 AMENDMENT #3 TO THE STATEMENT OF WORK TO MANUFACTURING AND SUPPLY AGREEMENT DATED APRIL 26, 2013 | | 10908 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 67 MEMORANDUM OF UNDERSTANDING UNDER LICENSE AGREEMENT DATED APRIL 1, 2016 | | 10909 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 68 MEMORANDUM RE: ACQUISITION AND ASSUMPTION OF COST: ADDITIONAL FREEZERS FOR STORAGE OF CYSTARAN | | 10910 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: NADEJDA SOUKHAREVA 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 69 STATEMENT OF WORK - ELEMENTAL IMPURITIES RISK ASSESSMENT FOR LEADIANT PRODUCTS | | 10911 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: KEVIN DAVIS 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 70 STATEMENT OF WORK - ENGINEERING BATCH WITH LIMITED STABILITY TESTING TO MANUFACTURE AND SUPPLY AGREEMENT DATED APRIL 26, 2013 | | 10912 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|---|-------------|-------------------------------------|---------------------------------|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 71 | STATEMENT OF WORK RE: WORK PERFORMED IN 2015 | 10913 | <input type="checkbox"/> | LEADIANT BIOSCIENCES, INC. | ATTN: MICHAEL MINARICH, CEO 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 72 | LESSINGS CONTRACT 2016.03.07 | 10916 | <input type="checkbox"/> | LESSING'S, INC. | 3500 SUNRISE HIGHWAY BLDG 100 SUITE 100 GREAT RIVER, NY 11739 |
| 2. 73 | MAN & SUPPLY AGR-MALLINCKRODT | 10935 | <input type="checkbox"/> | MALLINCKRODT LLC | ATTN ORDER ENTRY DEPT 675 JAMES MCDONALD BLVD HAZELWOOD, MO 63042 |
| 2. 74 | QUOTE FOR CONSULTING SERVICES BY MAPI LIFE SCIENCES CANADA INC., NUMBER 19-0812 | 11651 | <input type="checkbox"/> | MAPI LIFE SCIENCES CANADA INC. | 4 INNOVATION DRIVE DUNDAS, ON L9H 7P3 CANADA |
| 2. 75 | MASTERS_HT_WHSE_SVCS_AGMT | 10951 | <input type="checkbox"/> | MASTERS PHARMACEUTICAL, INC. | PO BOX 633742 CINCINNATI, OH 45263-3742 |
| 2. 76 | LETTER AMENDMENT TO MANUFACTURING AND SUPPLY AGREEMENT DATED JULY 19, 2007 | 11004 | <input type="checkbox"/> | MIKART, INC. | ATTN: MITCHELL TONIK 1750 CHATTAHOOCHEE AVENUE ATLANTA, GA 30318 |
| 2. 77 | MANUFACTURING AND SUPPLY AGREEMENT | 11005 | <input type="checkbox"/> | MIKART, INC. | ATTN: MIGUEL I. ARTECHE 1750 CHATTAHOOCHEE AVENUE ATLANTA, GA 30318 |
| 2. 78 | MANUFACTURING AND SUPPLY AGREEMENT | 11005 | <input type="checkbox"/> | MIKART, INC. | ATTN: MIGUEL I. ARTECHE 1750 CHATTAHOOCHEE AVENUE ATLANTA, GA 30318 |
| 2. 79 | MFG AGT MIKART | 11006 | <input type="checkbox"/> | MIKART, INC. | 1750 CHATTAHOOCHEE AVE ATLANTA, GA 30318 |
| 2. 80 | AMENDMENT TO AGREEMENT | 11021 | <input checked="" type="checkbox"/> | MORRIS AND DICKSON COMPANY, LLC | ATTN: KENT ALFORD, BUYER 410 KAY LANE SHREVEPORT, LA 71115 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|--|-------------|-------------------------------------|---|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 81 | MPADIABETICFINALCTX0909 | 11023 | <input type="checkbox"/> | MPA-DIABETIC INC. | 2200 HOLLYWOOD BLVD HOLLYWOOD, FL 33020 |
| 2. 82 | LIC_AGMT_HT_NCPDP_2013.05.01 | 11038 | <input type="checkbox"/> | NATIONAL COUNCIL FOR PRESCRIPTION DRUG PROGRAMS, INC. | 9240 E. RAINTREE DRIVE SCOTTSDALE, AZ 85260 |
| 2. 83 | CONTRACT MFG AGR-NEXGEN PHARMA- BLAINE PHARMA | 11048 | <input type="checkbox"/> | NEXGEN PHARMA, INC. BLAINE COMPANY, INC. DBA BLAINE PHARMACEUTICALS I | ATTN ORDER ENTRY DEPT 17802 GILLETTE AVE IRVINE, CA 92614 |
| 2. 84 | AMENDMENT #2 TO PAY FOR PERFORMANCE AGREEMENT DATED APRIL 1, 2014 | 11088 | <input checked="" type="checkbox"/> | OPTISOURCE LLC | ATTN: VP 7500 FLYING CLOUD DRIVE, SUITE 750 EDEN PRAIRIE, MN 55344 |
| 2. 85 | SALES CONTRACT | 11665 | <input type="checkbox"/> | P&G CHEMICALS | NOT AVAILABLE |
| 2. 86 | MAINT_SVC_AGMT_HT_PARKPLACE_201 1.03.14 | 11100 | <input type="checkbox"/> | PARK PLACE TECHNOLOGIES, INC. | PO BOX 78000 DEPT 781156 DETROIT, MI 48278-1156 |
| 2. 87 | AMENDMENT NO. 1 TO DEVELOPMENT, SUPPLY, AND MARKETING AGREEMENT RE: SUPPLY AGREEMENT DATED 6/23/2004 | 11668 | <input type="checkbox"/> | PLANTEX USA, INC. | 2 UNIVERSITY PLAZA HACKENSACK, NJ 07601 |
| 2. 88 | AMENDMENT NO. 2 TO DEVELOPMENT, SUPPLY, AND MARKETING AGREEMENT RE: DEVELOPMENT, SUPPLY AND MARKETING AGREEMENT NO. 1 DATED 8/8/2008 | 11669 | <input type="checkbox"/> | PLANTEX USA, INC. | ATTN: GEORGE SVOKOS 400 CHESTNUT RIDGE ROAD WOODCLIFF LAKE, NJ 07677 |
| 2. 89 | API SUPPLY AGREEMENT | 11139 | <input type="checkbox"/> | PLANTEX USA, INC. | 400 CHESTNUT RIDGE ROAD WOODCLIFF LAKE, NJ 07677 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|-------------------------------------|--------------------------------|--|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 90 DEVELOPMENT, SUPPLY AND MARKETING AGREEMENT RE: ACTIVE PHARMACEUTICAL AGREEMENT | | 11670 | <input type="checkbox"/> | PLANTEX USA, INC. | ATTN: PRESIDENT TWO UNIVERSITY PLAZA, SUITE 305 HACKENSACK, NJ 07601 |
| 2. 91 LETTER RE: SECOND AMENDMENT TO DEVELOPMENT, SUPPLY AND MARKETING AGREEMENT | | 11671 | <input type="checkbox"/> | PLANTEX USA, INC. | ATTN: MARISA AVOLIO; JOHN DENMAN 400 CHESTNUT RIDGE ROAD WOODCLIFF LAKE, NJ 07677 |
| 2. 92 SALES CONTRACT | | 11675 | <input type="checkbox"/> | PRIDE CHEMICAL SOLUTIONS, INC | ATTN: TIMOTHY J. CONSIGLIO, VICE PRESIDENT 6 LONG ISLAND AVENUE HOLTSVILLE, NY 11742 |
| 2. 93 SALES CONTRACT | | 11675 | <input type="checkbox"/> | PRIDE CHEMICAL SOLUTIONS, INC | ATTN: TIMOTHY J. CONSIGLIO, VICE PRESIDENT 6 LONG ISLAND AVENUE HOLTSVILLE, NY 11742 |
| 2. 94 SALES CONTRACT | | 11675 | <input type="checkbox"/> | PRIDE CHEMICAL SOLUTIONS, INC. | ATTN: TIMOTHY J. CONSIGLIO, VICE PRESIDENT 6 LONG ISLAND AVENUE HOLTSVILLE, NY 11742 |
| 2. 95 AMENDMENT TO AGREEMENT DATED MAY 4, 2010 | | 11182 | <input checked="" type="checkbox"/> | PUBLIX SUPER MARKETS, INC. | ATTN: FRED OTTOLINO, VP PHARMACY OPERATIONS P.O. BOX 407 LAKELAND, FL 33802 |
| 2. 96 SECOND AMENDMENT TO PHARMACEUTICAL PURCHASING AGREEMENT DATED MAY 5, 2010 | | 11184 | <input checked="" type="checkbox"/> | PUBLIX SUPER MARKETS, INC. | ATTN: DAIN RUSK, VICE PRESIDENT, PHARMACY P.O. BOX 407 LAKELAND, FL 33802 |
| 2. 97 API SUPPLY AGREEMENT | | 11194 | <input type="checkbox"/> | RAGACTIVES | ATTN: MS ANA GARCIA-CASTANO PARQUE TECNOLOGICO PARCELAS 2 Y 3 BOECILLO , VALLADOLID, 47151 SPAIN |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|-------------------------------------|--|--|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 98 API SUPPLY AGREEMENT | | 11194 | <input type="checkbox"/> | RAGACTIVES S.L.U. | ATTN: MS ANA GARCIA-CASTANO PARQUE TECNOLOGICO PARCELAS 2 Y 3 BOECILLO , VALLADOLID, 47151 SPAIN |
| 2. 99 ACSYS SERVICE AGREEMENT_11.09.10 | | 11197 | <input type="checkbox"/> | RANDSTAD PROFESSIONALS US, LP DBA ACSYS | PO BOX 2084 CAROL STREAM, IL 60132-2084 |
| 2. 100 CARDINAL HEALTH SUPPLIER AGREEMENT | | 11202 | <input checked="" type="checkbox"/> | RED OAK SOURCING, LLC, AS AGENT FOR CARDINAL HEALTH | ATTN: ROBERT SPINA 2 HAMPSHIRE STREET, SUITE 200 FOXBOROUGH, MA 02035 |
| 2. 101 AGREEMENT TO STAGE PRODUCT UNDER QUARANTINE | | 11211 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: STEVEN S. ROGERS 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 102 AGREEMENT TO STAGE PRODUCT UNDER QUARANTINE RE: FLUNISOLIDE NASAL SOLUTION, USP 0.025% | | 11212 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: RON GOLD, PRESIDENT 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 103 ASSET PURCHASE AGREEMENT | | 11213 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: RONALD GOLD 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 104 ASSET PURCHASE AGREEMENT RE: FLUNISOLIDE NASAL SOLUTION 0.025% | | 11214 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: RONALD GOLD 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 105 CONSULTING AGREEMENT | | 11215 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: PRESIDENT 3 PEARL COURT, SUITE A/B ALLENDALE, NJ 07401 |
| 2. 106 LETTER NOTICE RE: AGREEMENT WITH SUN ACQUISITION CORP. | | 11216 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: STEVEN S. ROGERS 3A PEARL COURT ALLENDALE, NJ 07401 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|--|-----------------|-------------|--------------------------|------------------------------|--|
| 2. 107 MASTER COLLABORATION AGREEMENT | | 11217 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: PRESIDENT 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 108 MASTER COLLABORATION AGREEMENT RE: PROFIT SHARING ARRANGEMENT FOR MARKETING OF PHARMACEUTICAL PRODUCTS | | 11218 | <input type="checkbox"/> | RISING PHARMACEUTICALS, INC. | ATTN: PRESIDENT 3A PEARL COURT ALLENDALE, NJ 07401 |
| 2. 109 SOW_HT_ROC_2013-07-18 | | 11221 | <input type="checkbox"/> | ROC IT SOLUTIONS | 1150 PITTSFORD VICTOR RD STE J PITTSFORD, NY 14534 |
| 2. 110 DEVELOPMENT, SUPPLY AND MARKETING AGREEMENT | | 11237 | <input type="checkbox"/> | RXELITE INC. | ATTN: COO 1404 N. MAIN STREET, SUITE 200 MERIDIAN, ID 83642 |
| 2. 111 DEVELOPMENT, SUPPLY AND MARKETING AGREEMENT | | 11237 | <input type="checkbox"/> | RXELITE INC. | ATTN: COO 1404 N. MAIN STREET, SUITE 200 MERIDIAN, ID 83642 |
| 2. 112 MANUFACTURING AND SUPPLY AGREEMENT | | 11243 | <input type="checkbox"/> | SANDOZ CANADA INC., | 4150 MAINWAY C/O UPS BURLINGTON, QC L7L 0A6 CANADA |
| 2. 113 SANDOZ_LETTER_MANUFACTURE&SUP PLY_AGREEMENT_JUNE2010 | | 11244 | <input type="checkbox"/> | SANDOZ, INC. | 350 SALEM CHURCH ROAD MECHANICSBURG, PA 17050 |
| 2. 114 SOFTWARE LICENSE AGREEMENT | | 11262 | <input type="checkbox"/> | SAP AMERICA, INC. | PO BOX 7780-824024 PHILADELPHIA, PA 19182-4024 |
| 2. 115 SUPPLY AGREEMENT EFFECTIVE SEPTEMBER 14, 2011 | | 11269 | <input type="checkbox"/> | SEPTODONT INC. | ATTN: MICHAEL V. AND PAUL MONDOCK 416 S. TAYLOR AVENUE LOUISVILLE, CO 80027 |

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|--|-----------------|-------------|--------------------------|------------------------------------|--|
| 2. 116 AMENDMENT NO. 2 TO SUPPLY AGREEMENT EFFECTIVE OCTOBER 1, 2019 | | 11270 | <input type="checkbox"/> | SEPTODONT, INC. | ATTN: TODD BEECHEY, CHIEF FINANCIAL OFFICER 416 S. TAYLOR AVENUE LOUISVILLE, CO 80027 |
| 2. 117 SEPTODONT LIDO LICENSING AMD 1 | | 11271 | <input type="checkbox"/> | SEPTODONT, INC. | 416 S TAYLOR AVENUE LOUISVILLE, CO 80027 |
| 2. 118 HI-TECH MEMORANDUM 4.7.15 | | 11279 | <input type="checkbox"/> | SIGMA - TAU PHARMACEUTICALS, INC., | 9841 WASHINGTONIAN BLVD SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 119 AMENDMENT NO. 1 TO COMMERCIAL SUPPLY AGREEMENT | | 11282 | <input type="checkbox"/> | SIGMA-TAU PHARMACEUTICALS, INC. | ATTN: GREGG A. LAPOINTE 9841 WASHINGTONIAN BLVD., SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 120 AMENDMENT NO. 2 TO LICENSE AGREEMENT DATED MARCH 28, 2005 | | 11283 | <input type="checkbox"/> | SIGMA-TAU PHARMACEUTICALS, INC. | ATTN: GREGG A. LAPOINTE 9481 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 121 LETTER AGREEMENT RE: NOTICE OF NON-RENEWAL OF LICENSE AND SUPPLY AGREEMENTS DATED MARCH 8, 2005 | | 11285 | <input type="checkbox"/> | SIGMA-TAU PHARMACEUTICALS, INC. | ATTN: NANCY PARSONS 800 SOUTH FREDERICK AVENUE, SUITE 300 GAITHERSBURG, MD 20877 |
| 2. 122 MEMORANDUM RE: ACQUISITION AND ASSUMPTION OF COST: ADDITIONAL FREEZERS FOR STORAGE OF DATED MARCH 9, 2015 | | 11287 | <input type="checkbox"/> | SIGMA-TAU PHARMACEUTICALS, INC. | ATTN: GIANFRANCO FORNASINI 9841 WASHINGTONIAN BOULEVARD, SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 123 STATEMENT OF WORK - 2015 MODIFIED STABILITY TO MANUFACTURE AND SUPPLY AGREEMENT DATED APRIL 26, 2013 | | 11288 | <input type="checkbox"/> | SIGMA-TAU PHARMACEUTICALS, INC. | 9841 WASHINGTON BLVD. SUITE 500 GAITHERSBURG, MD 20878 |
| 2. 124 LORTABELIXUCBFINAL082613 | | 11365 | <input type="checkbox"/> | UCB, INC. | 1950 LAKE PARK DRIVE SMYRNA, GA 30080 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|-----------------|-------------|-------------------------------------|---------------------------------------|--|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 125 STOCK PURCHASE AGREEMENT | | 11389 | <input checked="" type="checkbox"/> | VALEANT PHARMACEUTICALS INTERNATIONAL | ATTN: GENERAL COUNSEL 700 ROUTE 202/206 BRIDGEWATER, NJ 08807 |
| 2. 126 LETTER AGREEMENT RE: 2013 VOLUME INCENTIVE PROGRAM | | 11415 | <input type="checkbox"/> | WALGREEN CO. | ATTN: MIKE ALLEN, DIVISIONAL VICE PRESIDENT, GENERIC PHARMACY PURCHASING AND STRATEGY 200 WILMOT RD. MS #220B DEERFIELD, IL 60015 |
| 2. 127 WALGREEN CO GENERAL TRADE AND ELECTRONIC INTERCHANGE AGMT_08.25.10 | | 11416 | <input type="checkbox"/> | WALGREEN CO. | VENDOR #152033 PO BOX 4025, ATTN: DC PAYABLES DANVILLE, IL 61834-4025 |
| 2. 128 LETTER AGREEMENT RE: CONTRACT EXTENSION | | 11418 | <input type="checkbox"/> | WALGREEN COMPANY | ATTN: CHRIS MCHUGH 200 WILMOT RD. MS #220B DEERFIELD, IL 60015 |
| 2. 129 LABORATORY SERVICE FEE QUOTATION | | 11715 | <input type="checkbox"/> | WHITEHOUSE ANALYTICAL LABORATORIES | ATTN: CONCHITA MENDOZA P.O. BOX 405 SALEM INDUSTRIAL PARK #4 WHITEHOUSE, NJ 08888 |
| 2. 130 LABORATORY SERVICE FEE QUOTATION (QUOTE #: 26759-20190227-2251) | | 11716 | <input type="checkbox"/> | WHITEHOUSE ANALYTICAL LABORATORIES | ATTN: RUPAL BOGHANI P.O. BOX 405 SALEM INDUSTRIAL PARK #4 WHITEHOUSE, NJ 08888 |
| 2. 131 LABORATORY SERVICE FEE QUOTATION (QUOTE #: R18-1095) | | 11717 | <input type="checkbox"/> | WHITEHOUSE ANALYTICAL LABORATORIES | ATTN: CONCHITA MENDOZA P.O. BOX 405 SALEM INDUSTRIAL PARK #4 WHITEHOUSE, NJ 08888 |
| 2. 132 WILLIAM_MEYER_OFFSITE_TAPE_STORAGE_CONTRACT_20110224 | | 11439 | <input type="checkbox"/> | WILLIAM B. MEYER, INC | 255 LONG BEACH BLVD STRATFORD, CT 06615 |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---|--|-------------|--------------------------|----------------------------|---|
| <u>Service and Supply Agreements</u> | | | | | |
| 2. 133 | WINTERS 369 BAYVIEW 10.16.17 | 11442 | <input type="checkbox"/> | WINTERS BROS WASTE SYSTEMS | PO BOX 5279 NEW YORK, NY 10008-5279 |
| 2. 134 | AMENDMENT TO LICENSE AND SUPPLY DATED FEBRUARY 29, 2008 | 11452 | <input type="checkbox"/> | X-GEN PHARMACEUTICALS INC. | ATTN: SUSAN E. BADIA, PRESIDENT P.O. BOX 150 NORTHPORT, NY 11768 |
| 2. 135 | LICENSE AND SUPPLY AGREEMENT | 11454 | <input type="checkbox"/> | X-GEN PHARMACEUTICALS INC. | ATTN: SUSAN E. BADIA, PRESIDENT 1000 FORT SALONGA ROAD, SUITE 3 NORTHPORT, NY 11768 |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

| Nature of the Debtor's Interest | Expiration Date | Contract ID | Co-Debtor | Name | Address |
|---------------------------------|-----------------|-------------|-----------|------|---------|
|---------------------------------|-----------------|-------------|-----------|------|---------|

Real Property Leases

| | | | | | |
|--------|---|-------|--------------------------|--------------|--------------------------------------|
| 2. 136 | LEASE EXTENSION | 11113 | <input type="checkbox"/> | PAUL BONANNO | 2569 ARON DRIVE SEAFORD, NY 11783 |
| 2. 137 | PARKING LOT LEASE EXTENSION 06.30.15 | 11114 | <input type="checkbox"/> | PAUL BONANNO | 2569 ARON DRIVE SEAFORD, NY 11783 |

Hi-Tech Pharmacal Co., Inc.

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Schedule G: Executory Contracts and Unexpired Leases

TOTAL NUMBER OF CONTRACTS: 137

Hi-Tech Pharmacal Co., Inc.

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Schedule H: Codebtors

1. Does the debtor have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G.

Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

| Column 1 | Column 2 | Applicable Schedule | | |
|---|---|--------------------------|-------------------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | Creditor Name | D | E/F | G |
| 2.1 AKORN SALES, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERICA'S 1ST CHOICE OF SOUTH CAROLINA, INC. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.2 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERICA'S 1ST CHOICE OF SOUTH CAROLINA, INC. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.3 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.4 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.5 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN DRUG CORPORATION | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.6 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN DRUG CORPORATION | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.7 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN GLOBAL MANUFACTURER SERVICES GMBH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.8 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | AMERISOURCEBERGEN GLOBAL MANUFACTURER SERVICES GMBH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | | Column 2 | Applicable Schedule | | |
|-----------------------------------|---|--|--------------------------|-------------------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | | Creditor Name | D | E/F | G |
| 2.9 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ARMADA HEALTHCARE | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.10 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ARMADA HEALTHCARE | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.11 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ASD SPECIALTY HEALTHCARE, INC., OPERATING THROUGH ITS ONCOLOGY SUPPLY DIVISION | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.12 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ASD SPECIALTY HEALTHCARE, INC., OPERATING THROUGH ITS ONCOLOGY SUPPLY DIVISION | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.13 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ASD SPECIALTY HEALTHCARE, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.14 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | ASD SPECIALTY HEALTHCARE, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.15 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | BELLCO DRUG CORP. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.16 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | BELLCO DRUG CORP. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.17 | AKORN SALES, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA, ET AL. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.18 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA, ET AL. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | Column 2 | Applicable Schedule | | |
|--|---|--------------------------|-------------------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | Creditor Name | D | E/F | G |
| 2.19 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | BLUE CROSS AND BLUE SHIELD OF NORTH CAROLINA, ET AL. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.20 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.21 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.22 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH PHARMACEUTICAL CONTRACTING, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.23 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH PHARMACEUTICAL CONTRACTING, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.24 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.25 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CARDINAL HEALTH, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.26 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CAROLINA ALLIED PHARMACEUTICAL SERVICES, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.27 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | CAROLINA ALLIED PHARMACEUTICAL SERVICES, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.28 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | Column 2 | Applicable Schedule | | |
|--|---|--------------------------|-------------------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | Creditor Name | D | E/F | G |
| 2.29 VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | GENERIC PHARMACEUTICALS PRICING ANTITRUST LITIGATION | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.30 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | HUMANA PHARMACY, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.31 13 EDISON STREET LLC 2929 PLYMOUTH ROAD SUITE 275 ANN ARBOR , MI 48105 | JASON CAPOZELLO | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.32 AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JASON CAPOZELLO | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.33 10 EDISON STREET LLC 369 BAYVIEW AVENUE AMITYVILLE , NY 11701 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.34 13 EDISON STREET LLC 369 BAYVIEW AVENUE AMITYVILLE , NY 11701 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.35 ADVANCED VISION RESEARCH, INC. 2929 PLYMOUTH ROAD SUITE 275 ANN ARBOR , MI 48105 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.36 AKORN (NEW JERSEY), INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.37 AKORN ANIMAL HEALTH, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.38 AKORN OPHTHALMICS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.39 AKORN SALES, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | | Column 2 | Applicable Schedule | | |
|-----------------------------------|---|---------------------------------|--------------------------|--------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | | Creditor Name | D | E/F | G |
| 2.40 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.41 | CLOVER PHARMACEUTICALS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.42 | COVENANT PHARMA, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.43 | INSPIRE PHARMACEUTICALS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.44 | OAK PHARMACEUTICALS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.45 | OLTA PHARMACEUTICALS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.46 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.47 | VPI HOLDINGS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.48 | VPI HOLDINGS SUB, LLC 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | JPMORGAN CHASE BANK, N.A. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.49 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | MORRIS AND DICKSON COMPANY, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | | Column 2 | Applicable Schedule | | |
|-----------------------------------|---|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Codebtor Name and Mailing Address | | Creditor Name | D | E/F | G |
| 2.50 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | MORRIS AND DICKSON COMPANY, LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.51 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | OPTISOURCE LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.52 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | OPTISOURCE LLC | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.53 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | PUBLIX SUPER MARKETS, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.54 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | PUBLIX SUPER MARKETS, INC. | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.55 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | RED OAK SOURCING, LLC, AS AGENT FOR CARDINAL HEALTH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.56 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | RED OAK SOURCING, LLC, AS AGENT FOR CARDINAL HEALTH | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.57 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | STATE OF MISSISSIPPI | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2.58 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | VALEANT PHARMACEUTICALS INTERNATIONAL | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2.59 | 10 EDISON STREET LLC 369 BAYVIEW AVENUE AMITYVILLE , NY 11701 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.60 | 13 EDISON STREET LLC 369 BAYVIEW AVENUE AMITYVILLE , NY 11701 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | | Column 2 | Applicable Schedule | | |
|-----------------------------------|---|-----------------------------|-------------------------------------|--------------------------|--------------------------|
| Codebtor Name and Mailing Address | | Creditor Name | D | E/F | G |
| 2.61 | ADVANCED VISION RESEARCH, INC. 2929 PLYMOUTH ROAD SUITE 275 ANN ARBOR , MI 48105 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.62 | AKORN (NEW JERSEY), INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.63 | AKORN ANIMAL HEALTH, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.64 | AKORN OPHTHALMICS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.65 | AKORN SALES, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.66 | AKORN, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.67 | CLOVER PHARMACEUTICALS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.68 | COVENANT PHARMA, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.69 | INSPIRE PHARMACEUTICALS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.70 | OAK PHARMACEUTICALS, INC. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Hi-Tech Pharmacal Co., Inc.

Case Number: Case 20-11189

Schedule H: Codebtors

| Column 1 | | Column 2 | Applicable Schedule | | |
|-----------------------------------|--|-----------------------------|-------------------------------------|--------------------------|--------------------------|
| Codebtor Name and Mailing Address | | Creditor Name | D | E/F | G |
| 2.71 | OLTA PHARMACEUTICALS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.72 | VERSAPHARM INCORPORATED 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.73 | VPI HOLDINGS CORP. 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 2.74 | VPI HOLDINGS SUB, LLC 1925 W. FIELD COURT SUITE 300 LAKE FOREST , IL 60045 | WSFS INSTITUTIONAL SERVICES | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

Total Number of Co-Debtor / Creditor rows: 74

Fill in this information to identify the case:

Debtor Name: Hi-Tech Pharmacal Co., Inc.

United States Bankruptcy Court for the: District of Delaware

Case Number (if known): Case 20-11189

Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)

| | | |
|---------------------------------------|---|--------------|
| 1a. Real property: | | |
| Copy line 88 from Schedule A/B | | \$20,362,831 |
| 1b. Total personal property: | | |
| Copy line 91A from Schedule A/B | | \$73,673,691 |
| | + | |
| 1c. Total of all property: | | |
| Copy line 92 from Schedule A/B | | \$94,036,522 |

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)

| | |
|---|---------------|
| Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D | \$854,694,318 |
|---|---------------|

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)

| | | |
|---|--|-------------|
| 3a. Total claim amounts of priority unsecured claims: | | |
| Copy the total claims from Part 1 from line 6a of Schedule E/F | | \$0 |
| 3b. Total amount of claims of nonpriority amount of unsecured claims: | | |
| Copy the total of the amount of claims from Part 2 from line 6b of Schedule E/F | | \$4,359,626 |

4. Total liabilities

| | |
|-------------------------|---------------|
| Lines 2 + 3a + 3b | \$859,053,944 |
|-------------------------|---------------|

Fill in this information to identify the case and this filing:

Debtor Name: Hi-Tech Pharmacal Co., Inc.
 United States Bankruptcy Court for the: District of Delaware
 Case Number (if known): Case 20-11189

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

Warning -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and Signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form (206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule _____
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: June 30, 2020

Signature: /s/ Duane Portwood

Duane Portwood, CFO
Name and Title