

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

NOTICE OF FILING OF PLAN SUPPLEMENT

PLEASE TAKE NOTICE THAT on July 2, 2020, United States Bankruptcy Court for the District of Delaware (the "Court") entered an order [Docket No. 318] (the "Disclosure Statement Order"): (a) authorizing Akorn, Inc. and its affiliated debtors and debtors in possession (collectively, the "Debtors"), to solicit acceptances for the Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates (as may be modified, amended, or supplemented from time to time, the "Plan");2 (b) approving the Disclosure Statement for Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates (the "Disclosure Statement") as containing "adequate information" pursuant to section 1125 of the Bankruptcy Code; (c) approving the solicitation materials and documents to be included in the Solicitation Packages; and (d) approving procedures for soliciting, receiving, and tabulating votes on the Plan and for filing objections to the Plan.

PLEASE TAKE FURTHER NOTICE THAT as contemplated by the Plan and the Disclosure Statement Order approving the Disclosure Statement, the Debtors hereby file the following Plan Supplement exhibits (each as defined in the Plan): (a) the Assumed Contracts and Leases List; (b) the identity of the Plan Administrator and the terms of compensation of the Plan Administrator; (c) Schedule of Retained Causes of Action; and (d) the Description of Transactions Steps, each of which shall be consistent with the Restructuring Support Agreement and acceptable in form and substance to the Debtors and the Required Consenting Term Loan Lenders, provided that, through the Effective Date, the Plan Supplement and the exhibits thereto as may be modified, amended, or supplemented from time to time in accordance with this Plan and the Restructuring Support Agreement, provided further that any such amendment or modification shall be reasonably acceptable in form and substance to the Debtors and the Required Consenting Term Loan Lenders.

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.

2 Capitalized terms not otherwise defined herein shall have the same meanings as set forth in the Plan.



PLEASE TAKE FURTHER NOTICE THAT the hearing at which the Court will consider confirmation of the Plan (the “Confirmation Hearing”) will commence **on August 20, 2020, at 1:00 p.m., prevailing Eastern Time** before the Honorable Karen B. Owens, in the United States Bankruptcy Court for the District of Delaware, located at 824 N. Market Street, Sixth Floor, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE THAT the deadline for filing objections to the Plan is **August 14, 2020, at 4:00 p.m.**, prevailing Eastern Time (the “Confirmation Objection Deadline”). Any objection to the Plan *must*: (a) be in writing, (b) conform to the Bankruptcy Rules, the Local Rules, and any orders of the Court, (c) state, with particularity, the basis and nature of any objection to the Plan and, if practicable, a proposed modification to the Plan that would resolve such objection, and (d) be filed with the Court (contemporaneously with a proof of service).

PLEASE TAKE FURTHER NOTICE THAT if you would like to obtain a copy of the Disclosure Statement, the Plan, the Plan Supplement, or related documents, you should contact Kurtzman Carson Consultants LLC, the notice and claims agent retained by the Debtors in the chapter 11 cases (the “Notice and Claims Agent”), by: (a) calling the Notice and Claims Agent at (877) 725-7539, (U.S. and Canada) or (424) 236-7247, (International); (b) visiting the Debtors’ restructuring website at: <https://www.kccllc.net/akorn>; (c) writing to the Notice and Claims Agent at Akorn Ballot Processing Center, c/o KCC, 222 N. Pacific Coast Highway, Suite 300, El Segundo, California 90245; and/or (d) emailing AkornInfo@kccllc.com and requesting paper copies of the corresponding materials previously received in electronic format (to be provided at the Debtors’ expense). You may also obtain copies of any pleadings filed in the chapter 11 cases for a fee via PACER at: <https://ecf.deb.uscourts.gov>.

ARTICLE VIII OF THE PLAN CONTAINS RELEASE, EXCULPATION, AND INJUNCTION PROVISIONS, AND ARTICLE VIII.F CONTAINS A THIRD-PARTY RELEASE. THUS, YOU ARE ADVISED TO REVIEW AND CONSIDER THE PLAN CAREFULLY BECAUSE YOUR RIGHTS MIGHT BE AFFECTED THEREUNDER.

THIS NOTICE IS BEING SENT TO YOU FOR INFORMATIONAL PURPOSES ONLY. IF YOU HAVE QUESTIONS WITH RESPECT TO YOUR RIGHTS UNDER THE PLAN OR ABOUT ANYTHING STATED HEREIN OR IF YOU WOULD LIKE TO OBTAIN ADDITIONAL INFORMATION, CONTACT THE NOTICE AND CLAIMS AGENT.

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Wilmington, Delaware
August 7, 2020

/s/ Paul N. Heath

RICHARDS, LAYTON & FINGER, P.A.

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Debtors and Debtors in Possession*

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-and-

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

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

| | | |
|---|---|-------------------------|
| In re: |) | |
| |) | Chapter 11 |
| AKORN, INC., <i>et al.</i> , ³ |) | |
| |) | Case No. 20-11177 (KBO) |
| Debtors. |) | |
| |) | (Jointly Administered) |
| |) | |

**PLAN SUPPLEMENT FOR
JOINT CHAPTER 11 PLAN OF
AKORN, INC. AND ITS DEBTOR AFFILIATES**

Table of Contents

- Exhibit A Schedule of Retained Causes of Action**
- Exhibit B Assumed Contracts and Leases List**
- Exhibit C Description of Transaction Steps**
- Exhibit D Identity and Terms of Compensation of the Plan Administrator**

Certain documents, or portions thereof, contained in this Plan Supplement⁴ remain subject to continuing negotiations among the Debtors, the Required Consenting Term Loan Lenders, and other interested parties with respect thereto. The Debtors reserve all rights to amend, revise, or supplement the Plan Supplement, and any of the documents and designations contained herein, at any time before the Plan Effective Date, or any such other date in accordance with the Plan, the Confirmation Order, or any other order of the Bankruptcy Court. Each of the documents contained in the Plan Supplement or its amendments are subject to certain consent and approval rights to the extent provided in the Plan or Restructuring Support Agreement.

³ 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.

⁴ Capitalized terms not otherwise defined herein shall have the same meanings as set forth in the *Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates* (as may be modified, amended, or supplemented from time to time, the “Plan”).

Exhibit A

Schedule of Retained Causes of Action

Exhibit A

Schedule of Retained Causes of Action

This **Exhibit A** contains the Schedule of Retained Causes of Action. Certain documents, or portions thereof, contained in this **Exhibit A** and the Plan Supplement remain subject to continuing negotiations among the Debtors, the Required Consenting Term Loan Lenders, and other interested parties with respect thereto. All parties reserve all rights to amend, revise, or supplement the Plan Supplement, and any of the documents and designations contained herein, at any time before the Effective Date of the Plan, or any such other date as may be provided for in the Plan or by order of the Bankruptcy Court. Each of the documents contained in the Plan Supplement or its amendments are subject to certain consent and approval rights to the extent provided in the Plan, the Restructuring Support Agreement, the Sale Transaction Documentation, or the DIP Loan Documents.

Retained Causes of Action

Article IV.P of the Plan provides as follows:

Pursuant to the Sale Transaction Documentation, the Debtors assigned and transferred to the Purchaser all of the Transferred Causes of Action pursuant to the Sale Transaction Documentation in connection with the Sale Transaction. For the avoidance of doubt, the Debtors or the Plan Administrator, as applicable, will retain the right to enforce the terms of the Sale Transaction Documentation. Any Retained Causes of Action shall remain with the Debtors and shall vest with the Plan Administrator as of the Effective Date.

No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, or the Disclosure Statement to any such Cause of Action against them as any indication that the Debtors will not pursue any and all available Causes of Actions against them. No preclusion doctrine, including the doctrines of *res judicata*, collateral estoppel, issue preclusion, claim preclusion (judicial, equitable, or otherwise), or laches, shall apply to such Causes of Action upon, after, or as a consequence of the Confirmation or Consummation.

No Entity may rely on the absence of a specific reference in the Plan, the Plan Supplement, the Disclosure Statement, DIP Loan Documents, or the Sale Transaction Documentation to any Cause of Action against them as any indication that the Debtors will not pursue any and all available Causes of Action against them.

The Debtors expressly reserve all rights to prosecute any and all Causes of Action against any Entity, except as otherwise expressly provided in the Plan, including Causes of Action that are not expressly identified in this **Exhibit A**.

Below are identified specific Causes of Actions expressly preserved by the Debtors, subject to the terms of the Plan and the information provided in this **Exhibit A**.

Akorn, Inc.

Causes of Action Related to Litigation

| Debtor | Counter Party Names | Counter Party / Notice Party Addresses | Debtor Position | Caption of Suit | Type of Claim or Nature of Proceeding | Case Number | Status | Nature |
|---|--|---|-----------------|--|---------------------------------------|-----------------------------------|--------|---|
| Akorn, Inc. | Provepharm, Inc. | ATTN: Felice B. Galant, Norton Rose Fulbright US LLP, 1301 Avenue of the Americas, New York, NY, 10019-6022 | Defendant | Provepharm, Inc. v. Akorn, Inc. | False Advertising | Case No. 17-cv-007087 (SJF) (AKT) | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc., Hi-Tech Pharmacal and Versapharm | Generic Pharmaceuticals Pricing Antitrust Litigation | ATTN: Dianne M. Nast, Esq., NastLaw LLC, 1101 Market Street, Suite 2801, | Defendant | In re Generic Pharmaceuticals Pricing Antitrust Litigation, MDL No. 2724 | Price Fixing Class Action | EPA MDL No. 16-MD-2724 | Active | Claims, defenses, crossclaims, and counter-claims related to |

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| | | <p>Philadelphia, PA, 19107</p> <p>ATTN: Roberta Liebenberg, Esq., Fine, Kaplan, and Black R.P.C., One South Broad Street, 23rd Floor, Philadelphia, PA, 19107</p> <p>ATTN: W. Joseph Nielsen, Esq., Connecticut Attorney General's Office, 55 Elm St, Hartford, CT, 06106</p> <p>ATTN: Jan P. Levine, Esq., Pepper Hamilton LLP, 3000 Two Logan Square, Eighteenth & Arch Streets, Philadelphia, PA, 19103-2799</p> | | | | | | litigation and possible litigation. |
| Akorn, Inc., Akorn Sales, Inc., and Hi-Tech Pharmacal Co., Inc. | 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, 19428-297 | Defendant | America's 1st Choice of South Carolina, Inc., et al. | Antitrust Matter | 190702094 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc., Akorn Sales, Inc., Hi-Tech Pharmacal Co., Inc., and Versapharm Inc. | 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 | Defendant | Blue Cross and Blue Shield of North Carolina, et al. | Antitrust matter | 200500347 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Papa et al. | ATTN: Thomas H. Przybylowski, Pomerantz | Not named (this is a third party subpoena) | Roofers' Pension Fund v. Papa, et al | Third party subpoena for Akorn documents | Case No. 2:16-cv-2805-MCA-LDW | Active | Claims, defenses, crossclaims and |

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| | | LLP, 10 South LaSalle Street, Suite 3505, Chicago, IL, 60603 | | | | | | counter-claims related to litigation and possible litigation. |
| Akorn, Inc., HHi-Tech Pharmacal Co., Inc. | State of Mississippi | ATTN: George W Neville and Jacqueline H Ray, Office of the Mississippi Attorney General, P.O. Box 220, Jackson, MS, 39205 | Defendant | State of Mississippi v. ECR et. al. | Medicaid Reimbursement | 25CH1:17-cv-000305 consolidated to 25CH1:17-cv-00304 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc., 13 Edison Street LLC, Hi-Tech Pharmacal Co., Inc. | Jason Capozello | ATTN: Robert Peragine, Cellino & Barnes, 532 Broadhollow Road, Suite 107, Melville, NY, 11747 | Defendant | Capozello v. Akorn, et. al | Personal Injury | 621087/17 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Reuben Bachrach | ATTN: Alan Berliner, Robert Treat Center, 50 Park Place, Suite 825, Newark, NJ, 07102 | Defendant | Reuben Bachrach v. Akorn et. Al. | Personal Injury | ESX-L-2566-19 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Greer/Carr | ATTN: Michael Greer; Kimberly Simoes, Greer, Russell & Dent, PLLC, 117 North Broadway Street, Tupelo, MS, 38804 | Defendant | Greer/Carr v. Akorn, et. al. | Personal injury/death | CV2019-075 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Debra Cohen | Mashel Law, LLC, 500 Campus Drive, Suite 303, Morganville, NJ, 07751 | Defendant | Debra Cohen v. Akorn, Inc. | Employment Discrimination | MON-L-01363-19 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | James Shenan | 151 Frontier Way, Tinton Falls, NJ, 07753 | Defendant | James Shenan v. Akorn, Inc. | Employment Discrimination | DCR Docket No: ET08AB-67348-E | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |

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| Akorn, Inc. | Fresenius Kabi AG | <p>ATTN: Stephen P. Lamb, Esquire, Daniel A. Mason, Esquire, Brendan, W. Sullivan, Esquire Paul, Weiss, Rifkind, Wharton & Garrison LLP, 500 Delaware Avenue, Suite 200, PO Box 32, Wilmington, DE, 19899-0032</p> <p>ATTN: Samuel T. Hirzel, Esquire, Elizabeth A. DeFelice, Esquire, Heyman Enerio Gattuso & Hirzel LLP, 300 Delaware Avenue, Suite 200, Wilmington, DE, 19801</p> <p>ATTN: Ryan P. Newell, Esquire, Connolly Gallagher, LLP, The Brandywine Building, 1000 West Street, Suite 1400, Wilmington, DE, 19801</p> <p>ATTN: Donald J. Wolfe, Jr., Esq., Michael A. Pittenger, Esq., T. Brad Davey, Esq., Jacob R. Kirkham, Esq., Elizabeth M. Taylor, Esq., Matthew F. Davis, Esq. Potter Anderson & Corroon LLP,</p> | Plaintiff and Counterclaim Defendant | Akorn, Inc. v. Fresenius Kabi AG | Breach of Contract | No. 535, 2018 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
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| | | 1313 N. Market Street, Hercules Plaza, 6th Floor, Wilmington, DE, 19801 | | | | | | |
| Akorn, Inc. | Gabelli & Company, Inc | ATTN: David M. Goldman, Esq. One Corporate Center, 401 Theodore Fremd Avenue, Rye, NY, 10580 ATTN: Abraham Alexander, Avi Josefson, John James Rizio-Hamilton, Kate Whitman Aufses, Kurt Michael Hunciker, Bernstein Litowitz Berger & Grossmann, 1251 6th Ave, New York, NY, 10020 ATTN: Andrew John Entwistle, Andrew Mitchell Sher, Arthur Vincent Nealon, Brendan J. Brodeur, Joshua Killion Porter, Robert Nicholas Cappucci, Vincent Rodger Cappucci, Entwistle & Cappucci, 299 Park Ave 20th floor, New York, NY, 10171 | Defendant | In Re: Akorn, Inc. Data Integrity Securities Litigation | Direct Claim (Class Action) | 1:18-cv-01713 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Johnny Wickstrom | ATTN: Jeremy A. Lieberman, J. Alexander Hood II, Jonathan D. Lindenfeld, POMERANTZ | Defendant | Wickstrom v. Akorn, et. al. (Consolidated with In Re Akorn DI) | Shareholder Violations of 10-b-5, S/A | 1:19-cv-01299 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and |

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|-------------|------------------------|--|-----------|---|-----------------------------------|---------------|--------|---|
| | | <p>LLP, 600 Third Avenue, 20th Floor, New York, NY, 10016</p> <p>ATTN: Patrick V. Dahlstrom, POMERANTZ LLP, Ten South LaSalle Street, Suite 3505, Chicago, IL, 60603</p> <p>ATTN: Phillip C. Kim and Laurence M. Rosen, The Rosen Law Firm, 275 Madison Avenue, 40th Floor, New York, NY, 10016</p> <p>ATTN: J. Alexander Hood, II, Jeremey Alan Leiberman, Pomerantz LLP, 600 Third Avenue, Floor 20, New York, NY, 10016</p> | | | | | | possible litigation. |
| Akorn, Inc. | Twin Master Fund, Ltd. | <p>ATTN: Andrew Dylan Campbell, John Blair Haarlow Jr., Novack & Macey LLP, 100 North Riverside Plaza, Chicago, IL, 60606</p> <p>ATTN: Lawrence Rolnick, Marc B. Kramer, Thomas E. Redburn, Michael J. Hampson, Lowenstein Sandler LLP, 1251 Avenue of the Americas, New York, NY, 10020</p> | Defendant | Twin Master Fund, Ltd. et al v. Akorn, Inc. et al | Direct Claim (Opt-Out from Class) | 1:19-cv-03648 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |

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| Akorn, Inc. | Manikay Master Fund, LP | <p>ATTN: Andrew Dylan Campbell, John Blair Haarlow Jr., Novack & Macey LLP, 100 North Riverside Plaza, Chicago, IL, 60606</p> <p>ATTN: Lawrence Rolnick, Richard Bodnar, Jennifer Ann Randolph, Michael J. Hampson, Lowenstein Sandler LLP, 1251 Avenue of the Americas, New York, NY, 10020</p> <p>ATTN: Andrew Dylan Campbell, John Blair Haarlow Jr., Novack & Macey LLP, 100 North Riverside Plaza, Chicago, IL, 60606</p> <p>ATTN: Lawrence Rolnick, Richard Bodnar, Jennifer Ann Randolph, Michael J. Hampson, Lowenstein Sandler LLP, 1251 Avenue of the Americas, New York, NY, 10020</p> | Defendant | Manikay Master Fund LP et al v. Akorn, Inc. | Direct Claim (Opt-Out from Class) | 1:19-cv-04651 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Fir Tree Value Master Fund LP | ATTN: Andrew Dylan Campbell, John Blair Haarlow Jr., Novack & Macey LLP, 100 North Riverside | Defendant | Fir Tree Master Fund V. Akorn, Inc. | Direct Claim (Opt-Out from Class) | 1:19-cv-07418 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and |

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|-------------|--|--|-----------|--|-----------------------------------|---------------------------|--------|---|
| | | Plaza, Chicago, IL, 60606 ATTN: Lawrence Rolnick, Richard Bodnar, Jennifer Ann Randolph, Michael J. Hampson, Sheila Sadighi, Lowenstein Sandler LLP, 1251 Avenue of the Americas, New York, NY, 10020 | | | | | | possible litigation. |
| Akorn, Inc. | AQR Absolute Return Master Account, L.P. | ATTN: Jacob Buchdahl, Arun Subramanian, Mark Hatch-Miller, Susman Godfrey LLP, 1301 Avenue of the Americas, 32nd Floor, New York, NY, 10017 ATTN: Suyash Agrawal, Massey & Gail LLP, 50 East Washington Street, Suite 400, Chicago, IL, 60602 | Defendant | AQR Funds - AQR Multi-Strategy Alternative Fund et al v. Akorn, Inc. et al | Direct Claim (Opt-Out from Class) | 1:20-CV-00434 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | U.S. Consults, LLC | ATTN: Sam Jenkins, 2419 Kings Highway, Shreveport, LA, 71103 | Defendant | U.S. Consults, LLC v. Akorn, Inc. | Breach of Contract | 695218-22 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Tina M Spence | 834 W Division St, Decatur, IL, 62526 | Defendant | n/a | Employment Discrimination | Charge No. 440-2020-01702 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Tyler Kreitz | ATTN: Christopher D. Moon, Moon | TBD | TBD | False Advertising | TBD | Active | Claims, defenses, crossclaims |

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| | | Law, 600 West Broadway, Suite 700, San Diego, CA, 92101 | | | | | | and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Confidential / ZOSTRIX demand letter | ATTN: Jason P Sultzer, The Sultzer Law Group, 85 Civic Center Plaza, Suite 200, Poughkeepsie, NY, 12601 | TBD | TBD | False Advertising | TBD | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Tia A Waldbesser | 3903 EAST CAMELOT CIRCLE, APT 303, DECATUR, IL, 62526 | Defendant | n/a | Employment Discrimination | EEOC Charge No. 440-2020-04886 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Walmart | ATTN: WALMART's Counsel, Tracy L Dixon Kutak Rock LLP, The Omaha Building, 1650 Farnam Street, Omaha, NE, 68102-2103 | TBD | TBD | Product Liability | TBD | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc. | Cigna | ATTN: Robert A. Burke, 900 Cottage Grove Road, Bloomfield, CT, 06002 | Co-conspirators | Cigna Complaint | Antitrust Pricing | 2:20-cv-02711 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Hi-Tech Pharmacal Co., Inc. | Confidential | Plaintiff's Liason Counsel: Francisco R Maderal, Coslon Hicks Eidson, 255 Alhambra Circle Penthouse, Coral Gables, FL 33134 | Defendant | In re: Zantac (Ranitidine) Products Liability Litigation | Product Liability | 9:20-md-02924-RLR | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Hi-Tech Pharmacal Co., Inc. | Confidential | Plaintiff's Liason Counsel: Francisco R Maderal, Coslon Hicks Eidson, 255 Alhambra | Defendant | Ralph Koepsel v. Boehringer Ingelheim Pharmaceuticals, Inc., et al | Product Liability | cv-80882-RLR | Active | Claims, defenses, crossclaims and counter-claims related to litigation and |

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|--|--------------------|---|-----------|--|---------------------------|-------------------------|--------|---|
| | | Circle Penthouse, Coral Gables, FL 33134 | | | | | | possible litigation. |
| Akorn, Inc., Akorn Sales, Inc. and Hi-Tech Pharmacal Co., Inc. | Kathryn Eaton | ATTN: Kyle R Taylor, Affleck Greene McMurthy LLP, 365 Bay Street, Suite 200, Toronto, ON M5H2V1 | Defendant | Statement of Claim -Federal Court Proposed Class Proceeding (CANADA) | Price Fixing Class Action | Court File No. T-607-20 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Hi-Tech Pharmacal Co., Inc. | State of Louisiana | ATTN: Jeff Landry, Keetsie Gunnels, and Nicholas Diez, Office of the Attorney General, 1885 North 3rd Street, Baton Rouge, LA, 70802 ATTN: Jerald Block , BLOCK LAW FIRM, 422 East First Street, Post Office Box 108, Thibodeaux, LA, 70302 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 ATTN: Ernest L. Johnson, ERNEST L. JOHNSON & ASSOCIATES, 3313 Government | Defendant | State of Louisiana v. Abbott Laboratories Inc., et al. | Medicaid Reimbursement | Case # C624522 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |

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| | | Street, Baton Rouge, LA, 70806 ATTN: Patrick C. Morrow, Richard T. Haik, Jr., James P. Ryan, MORROW, MORROW, RYAN, BASSETT & HAIK, 324 W. Landry Street, Opelousas, LA, 70570 | | | | | | |
| Akorn, Inc. | Provepharm, Inc. | ATTN: Felice B. Galant, Norton Rose Fulbright US LLP, 1301 Avenue of the Americas, New York, NY, 10019-6022 | Defendant | Provepharm, Inc. v. Akorn, Inc. | False Advertising | Case No. 17-cv-007087 (SJF) (AKT) | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc., Hi-Tech Pharmacal and Versapharm | Generic Pharmaceuticals Pricing Antitrust Litigation | ATTN: Dianne M. Nast, Esq., NastLaw LLC, 1101 Market Street, Suite 2801, Philadelphia, PA, 19107 ATTN: Roberta Liebenberg, Esq., Fine, Kaplan, and Black R.P.C., One South Broad Street, 23rd Floor, Philadelphia, PA, 19107 ATTN: W. Joseph Nielsen, Esq., Connecticut Attorney General's Office, 55 Elm St, Hartford, CT, 06106 ATTN: Jan P. Levine, Esq., Pepper Hamilton LLP, 3000 Two Logan Square, | Defendant | In re Generic Pharmaceuticals Pricing Antitrust Litigation, MDL No. 2724 | Price Fixing Class Action | EPA MDL No. 16-MD-2724 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |

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| | | Eighteenth & Arch Streets, Philadelphia, PA, 19103-2799 | | | | | | |
| Akorn, Inc., Akorn Sales, Inc., and Hi-Tech Pharmacal Co., Inc. | 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, 19428-297 | Defendant | America's 1st Choice of South Carolina, Inc., et al. | Antitrust Matter | 190702094 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |
| Akorn, Inc., Akorn Sales, Inc., Hi-Tech Pharmacal Co., Inc., and Versapharm Inc. | 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 | Defendant | Blue Cross and Blue Shield of North Carolina, et al. | Antitrust matter | 200500347 | Active | Claims, defenses, crossclaims and counter-claims related to litigation and possible litigation. |

Causes of Action Related to Rejected Contracts

| # | Debtor | Counterparty | Address | Description of Contract | Nature |
|---|-----------------------------|--|---|--|---|
| 1 | Akorn, Inc. | AZAD Fine Chemicals Ltd. | Attn: Jennifer Baronian, 177 Place Frontenac, Point-Claire, QC, H9R 4Z7, Canada | Referral Agreement | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 2 | VersaPharm Incorporated | Ei Inc. | Attn: Roger Martin, President, 2865 North Cannon Boulevard, Kannapolis, NC, 28083 | Amendment 1 to the Manufacturing and Technical Services Agreement Dated April 4, 2013 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 3 | VersaPharm Incorporated | Ei Inc. | Attn: President, 2865 North Cannon Boulevard, Kannapolis, NC, 28083 | Manufacturing and Technical Services Agreement | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 4 | Hi-Tech Pharmacal Co., Inc. | RxElite Inc. | Attn: COO, 1404 N. Main Street, Suite 200, Meridian, ID, 83642 | Development, Supply and Marketing Agreement dated June 14, 2008 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 5 | Hi-Tech Pharmacal Co., Inc. | RxElite Inc. Finetech Pharmaceutical LTD, a wholly-owned subsidiary of RxElite, Inc. | Attn: COO, 1404 N. Main Street, Suite 200, Meridian, ID, 83642 Attn: 33 Hanarkissim Street, Nesher, Israel 36608 | First Amendment to the Development, Supply and Marketing Agreement dated December 15, 2008 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 6 | Akorn, Inc. | Namigen, LLC | Attn: Nathan Barishansky, President/CEO, 2 University | Exclusive License, Supply and Commercialization Agreement | Claims, defenses, crossclaims and |

| | | | | | |
|----|-----------------------------|-------------------------------------|--|--|---|
| | | | Plaza, Suite 204, Hackensack, NJ, 07601 | | counter-claims related to rejected contracts. |
| 7 | Akorn, Inc. | NASDAQ OMX Corporate Solutions, LLC | One Liberty Plaza, 165 Broadway, New York, NY, 10006 | Master Services Agreement | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 8 | Akorn, Inc. | NASDAQ OMX Corporate Solutions, LLC | 195 Broadway, 9th Floor, New York, NY, 10006 | Service Order Between NASDAQ OMX Corpportate Solutions Inc. and Customer | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 9 | Akorn, Inc. | NASDAQ OMX Corporate Solutions, LLC | One Liberty Plaza, 165 Broadway, New York, NY, 10006 | Service Order Between NASDAQ OMX Corpportate Solutions Inc. and Customer | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 10 | Akorn, Inc. | NASDAQ OMX Corporate Solutions, LLC | One Liberty Plaza, 165 Broadway, New York, NY, 10006 | Service Order Between NASDAQ OMX Corpportate Solutions Inc. and Customer | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 11 | Akorn, Inc. | Fresenius Kabi Austria GMBH | Attn: Johann Schlogl and Anton Gerdenitsch, Hafnerstrasse 36, Graz, 8055, Austria | Supply Agreement | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 12 | Hi-Tech Pharmacal Co., Inc. | Septodont Inc. | Attn: Michael V. and Paul Mondock, 416 S. Taylor Avenue, Louisville, CO, 80027 | Supply Agreement Effective September 14, 2011 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 13 | Hi-Tech Pharmacal Co., Inc. | Septodont Inc. | 416 S TAYLOR AVENUE, LOUISVILLE, CO, 80027 | Septodont licensing amd 1 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |
| 14 | Hi-Tech Pharmacal Co., Inc. | Septodont Inc. | Attn: Todd Beechey, Chief Financial Officer, 416 S. Taylor Avenue, Louisville, CO, 80027 | Amendment No. 2 to Supply Agreement Effective October 1, 2019 | Claims, defenses, crossclaims and counter-claims related to rejected contracts. |

1. Contract Causes of Action

This **Exhibit A** includes contracts and leases to which one or more Debtors are a party. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable, expressly reserve all claims and Causes of Action against any Entity, based in whole or in part upon any and all contracts and leases to which any Debtor is a party or pursuant to which any Debtor has any rights whatsoever, regardless of whether such contract or lease is included on **Exhibit A**. The claims and Causes of Actions reserved include, without limitation, Causes of Action against vendors, suppliers of goods or services, customers, or any other parties, unless such claims or Causes of Action were previously released through the Plan or separate written agreement executed by the Debtors: (a) for overpayments, back charges, duplicate payments, improper holdbacks, deposits, warranties, guarantees, indemnities, recoupment, or setoff; (b) for wrongful or improper termination, suspension of services or supply of goods, or failure to meet other contractual

or regulatory obligations; (c) for failure to fully perform or to condition performance on additional requirements under contracts with any one or more of the Debtors before the assumption or rejection, if applicable, of such contracts; (d) for payments, deposits, holdbacks, reserves, or other amounts owed by any creditor, utility, supplier, vendor, insurer, surety, factor, lender, bondholder, lessor, or other party; (e) for any liens, including mechanic's, artisan's, materialmen's, possessory, or statutory liens held by any one or more of the Debtors; (f) for environmental or contaminant exposure matters against landlords, lessors, environmental consultants, environmental agencies, or suppliers of environmental services or goods; (g) for counter-claims and defenses related to any contractual obligations; (h) for any turnover actions arising under section 542 or 543 of the Bankruptcy Code; and (i) for unfair competition, interference with contract or potential business advantage, breach of contract, infringement of intellectual property, or any business tort claims. Additionally, on or around July 29, 2020, each of the Debtors filed its Schedules, which included, among other things, claims and Causes of Action each of the Debtors had reflected as a liability on its books and records, and its *Statement of Financial Affairs*, which details certain information regarding each Debtor's property (collectively, the "SoFAs"). Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

2. Tort Causes of Action

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity based in whole or in part upon tort. The claims and Causes of Action reserved include Causes of Action against vendors, suppliers of goods and services, or any other parties: (a) for overpayments, back charges, duplicate payments, improper holdbacks, deductions owing or improper deductions taken, deposits, warranties, guarantees, indemnities, recoupment, or setoff; (b) for wrongful or improper termination, suspension of services or supply of goods, or failure to meet other contractual or regulatory obligations; (c) for failure to fully perform or to condition performance on additional requirements under contracts with any one or more of the Debtors before the assumption or rejection, if applicable, of such contracts; (d) for payments, deposits, holdbacks, reserves or other amounts owed by any creditor, utility, supplier, vendor, insurer, surety, factor, lender, bondholder, lessor or other party; (e) for any liens, including mechanics', artisans', materialmens', possessory or statutory liens held by any one or more of the Debtors; (f) arising out of environmental or contaminant exposure matters against landlords, lessors, environmental consultants, environmental agencies or suppliers of environmental services or goods; (g) for counter-claims and defenses related to any contractual obligations; and (h) for unfair competition, interference with contract or potential business advantage, breach of contract, infringement of intellectual property or any business tort claims. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors, and the Plan Administrator, as applicable, expressly reserve all claims and Causes of Action against any Entity listed on Schedule A/B, Schedule D, Schedule E, and Schedule F of each Debtor to the extent such Entities owe or may in the future owe money to the Debtors. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

3. Causes of Action Related to Insurance Policies

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity based in whole or in part upon any and all insurance contracts, insurance policies, occurrence policies and occurrence contracts to which any Debtor is or was a party or pursuant to which any Debtor has any rights whatsoever, including Causes of Action against current or former insurance carriers, reinsurance carriers, insurance brokers, underwriters, occurrence carriers, or surety bond issuers relating to coverage, indemnity, contribution, reimbursement, overpayment of premiums and fees, breach of contract or any other matters. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

4. Causes of Action Related to Deposits, Adequate Assurance Postings, and Other Collateral Postings

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity based in whole or in part upon any and all postings of a security deposits, adequate assurance payment, or any other type of deposit or collateral owed by any creditor, lessor, utility, supplier, vendor, landlord, sub-lessee, assignee or other Entity. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

5. Causes of Action Related to Liens

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Cash Collateral Orders and/or any other order of this Bankruptcy Court, the Debtors and the Plan Administrator expressly reserve all Causes of Action based in whole or in part upon any and all liens regardless of whether such lien is specifically identified herein. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

6. Causes of Action Related to Defenses, Cross-Claims and Counter-claims Related to Litigation and Potential Litigation

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against or related to all Entities that are party to or that may in the future become party to litigation, arbitration, or any other type of adversarial proceeding or dispute resolution proceeding, whether formal or informal or judicial or non-judicial, including all actual or potential (a) contract and tort actions that may exist or may subsequently arise, (b) actions relating to environmental and product liability matters, and (c) actions arising out of, or relating to, the Debtors' intellectual property rights. For the avoidance of doubt, nothing herein shall be read as an admission as to the validity or allowance of any claim against any Debtor, and any and all prepetition claims against the Debtors that may be identified herein shall be treated in accordance with the Plan and the Bankruptcy Code. Unless

otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

7. Causes of Action Related to Accounts Receivable and Accounts

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against or related to all Entities that owe or that may in the future owe money to the Debtors, regardless of whether such Entity is expressly identified in the Plan, this Plan Supplement, or any amendments thereto. Furthermore, the Debtors expressly reserve all Causes of Action against or related to all Entities who assert or may assert that the Debtors owe money to them. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

8. Causes of Action Related to Taxes, Fees, and Tax or Fee Refunds or Credits

Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against or related to all Entities that owe or that may in the future owe money related to tax or fee refunds, credits, overpayments, recoupments or offsets that may be due and owing to the Debtors. Furthermore, the Debtors expressly reserve all Causes of Action against or related to all Entities who assert or may assert that the Debtors owe taxes to them. Unless otherwise released under Article VIII of the Plan or acquired under the Stalking Horse APA, the Debtors and the Plan Administrator, as applicable expressly reserve all claims and Causes of Action against any Entity listed on (a) with respect to the schedules, Schedule A/B, Schedule D, Schedule E, Schedule F, Schedule G, and Schedule H of each Debtor and (b) the SoFA of each Debtor, in each case to the extent such Entities owe or may in the future owe money to the Debtors.

The Debtors reserve all rights to amend, revise, or supplement this **Exhibit A** to the Plan Supplement, and any of the documents and designations contained herein, at any time before the Effective Date of the Plan, or any such other date as may be provided for by the Plan or by order of the Bankruptcy Court.

Exhibit B

Assumed Contracts and Leases List

Exhibit B

Assumed Contracts and Leases List

Unless otherwise provided for in the Plan, no Executory Contracts or Unexpired Leases are being assumed by the Debtors pursuant to this Plan Supplement.

Exhibit C

Description of Transaction Steps

Exhibit C

Description of Transaction Steps

To be filed at a later date.

Exhibit D

Identity and Terms of Compensation of the Plan Administrator

Exhibit D

Identity and Terms of Compensation of the Plan Administrator

The Debtors, in consultation with the Purchaser, have selected Drivetrain LLC to serve as the “Plan Administrator”. The Plan Administrator’s compensation will consist of \$25,000 per month and reimbursement of actual and necessary out of pocket costs and expenses.