

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> , <sup>1</sup>	)	Case No. 20-11177 (KBO)
	)	
Debtors.	)	(Jointly Administered)
	)	
	)	

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**DECLARATION OF LEANNE V. REHDER SCOTT REGARDING  
THE SOLICITATION AND TABULATION OF VOTES ON THE JOINT  
CHAPTER 11 PLAN OF AKORN, INC. AND ITS DEBTOR AFFILIATES**

I, Leanne V. Rehder Scott, depose and say under the penalty of perjury:

1. I am a Vice President of Corporate Restructuring Services employed by Kurtzman Carson Consultants LLC (“KCC”), located at 222 North Pacific Coast Highway, Suite 300, El Segundo, California 90245. I am over the age of 18 and not a party to this action.

2. David Hartie, Managing Director of Public Securities Services, assisted in the service and tabulation described herein.

3. I submit this declaration (the “Voting Report”) with respect to the solicitation of votes and the tabulation of ballots cast on the *Joint Chapter 11 Plan of Akorn, Inc. and Its Debtor Affiliates* [Docket No. 258] (as amended, modified, or supplemented, the “Plan”). Except as otherwise noted, all facts set forth herein are based on my personal knowledge, knowledge that I acquired from individuals under my supervision, and/or my review of the relevant

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



documents. I am authorized to submit this Voting Report on behalf of KCC. If I were called to testify, I would testify competently as to the facts set forth herein.

4. On May 22, 2020, the United States Bankruptcy Court for the District of Delaware (the “Court”) entered the *Order Appointing KCC as Claims and Noticing Agent Effective as of May 20, 2020* [Docket No. 71]. On June 23, 2020, the Court entered the *Order Authorizing the Debtors to Employ and Retain Kurtzman Carson Consultants LLC as Administrative Advisor Effective as of the Petition Date* [Docket No. 217] authorizing the Debtors to retain KCC as their administrative agent to assist with, among other things, (a) service of solicitation materials to the parties entitled to vote to accept or reject the Plan, and (b) tabulation of votes with respect thereto. KCC has considerable experience in soliciting and tabulating votes to accept or reject proposed chapter 11 plans.

5. On July 2, 2020, the Court entered the *Order (I) Approving the Adequacy of the Disclosure Statement, (II) Approving the Solicitation and Notice Procedures with Respect to Confirmation of the Joint Chapter 11 Plan of Akorn, Inc. and its Debtor Affiliates, (III) Approving the Forms of Ballots and Notices in Connection Therewith, and (IV) Scheduling Certain Dates with Respect Thereto* [Docket No. 318] (the “Disclosure Statement Order ”)<sup>2</sup> establishing, among other things, certain solicitation and voting tabulation procedures.

**A. Service and Transmittal of Solicitation Packages and Related Information.**

6. On July 10, 2020 (the “Solicitation Deadline”), KCC caused the Confirmation Hearing Notice to be served on the creditor matrix and all other parties required to receive such notice pursuant to the Disclosure Statement Order. On July 10, 2020, KCC caused Solicitation Packages to be served on all known Holders of Claims in Class 3 (Term Loan Claims), Class 4

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<sup>2</sup> All capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Plan and the Disclosure Statement Order (each as defined herein), as applicable.

(General Unsecured Claims), Class 7 (Section 510(b) Claims), and Class 8 (Akorn Interests) (collectively the “Voting Classes”) entitled to vote as of (a) July 1, 2020, for Holders in Class 3, Class 7, and Class 8 (the “Non-GUC Voting Record Date”), and (b) August 3, 2020, for Holders in Class 4 (the “GUC Voting Record Date” and together with the “Non-GUC Voting Record Date,” the “Voting Record Date”) in accordance with the Disclosure Statement Order. Additionally, on July 10, 2020, KCC caused to be served an Unimpaired Non-Voting Status Notice and Unimpaired Opt-In Form in lieu of a Solicitation Package on all Holders of Unimpaired Claims in Classes 1 and 2, in accordance with the Disclosure Statement Order. A certificate of service evidencing the service of the foregoing was filed with the Court on July 20, 2020, as Docket No. 363.

7. On July 9, 2020, the Confirmation Hearing Notice was published in *The New York Times (National Edition)* and *USA Today*. Affidavits evidencing the publication of the Confirmation Hearing Notice were filed with the Court on July 10, 2020 as Docket Nos. 337 and 338. Additionally, on August 13, 2020, the Confirmation Hearing Notice was published in the *U.S. Pharmacist*. An affidavit evidencing the publication of the Confirmation Hearing Notice was filed with the Court on August 26, 2020, as Docket No. 557.

8. On July 10, 2020, KCC posted links to the electronic versions of the Confirmation Hearing Notice, Plan, Disclosure Statement, and Disclosure Statement Order on the public access website at [www.kccllc.net/akorn](http://www.kccllc.net/akorn).

9. Between July 17, 2020, and August 10, 2020, KCC caused to be served supplemental Solicitation Packages on Holders of Claims entitled to vote who filed claims after the July 1, 2020, Voting Record Date, but on or before the August 3, 2020 (the “Claims Bar”

Date”). A supplemental certificate of service evidencing the foregoing was filed with the Bankruptcy Court on August 26, 2020, as Docket No. 578.

10. Through the course of the voting period, KCC received inquiries regarding additional copies of Solicitation Packages. For each inquiry, KCC responded by delivering additional balloting materials to the inquiring recipients as requested. A supplemental certificate evidencing service of the foregoing was filed with the Court on August 26, 2020, as Docket No. 579.

11. KCC also forwarded a Solicitation Package to a party whose package was returned with a forwarding address. A supplemental certificate of service evidencing the foregoing was filed with the Bankruptcy Court on August 26, 2020 as Docket No. 576.

**B. The Tabulation Process**

12. The Disclosure Statement Order established July 1, 2020 as the Voting Record Date and July 2, 2020 through August 3, 2020 as the time periods for determining which Holders of Claims were entitled to receive Solicitation Packages or Non-Voting Packages, as applicable. Pursuant to the Disclosure Statement Order, Holders of Claims in Class 3 (Term Loan Claims), Class 4 (General Unsecured Claims), Class 7 (Section 510(b) Claims), and Class 8 (Akorn Interests) were entitled to vote to accept or reject the Plan or opt into the Plan’s Third Party Releases. No other classes were entitled to vote on the Plan.

13. Pursuant to the Disclosure Statement Order, KCC relied on the Debtors’ Schedules of Assets and Liabilities and the Claims information reflected in KCC’s CaseView<sup>3</sup> (“CaseView”) system to identify and solicit Holders of Claims and Interests in the Voting Classes. KCC also relied on a list of underlying Holders provided by Wilmington Savings Fund

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<sup>3</sup> CaseView is KCC’s claims management database, which stores the records and images associated with all scheduled and filed claims.

Society, FSB (“WSFS”), the administrative agent under the Term Loan Credit Agreement, to identify and solicit Holders of Class 3 Term Loan Claims.

14. Using the information outlined above, and with specific guidance from the Debtors’ counsel and financial advisors, KCC created a voting database reflecting the names and addresses of Holders of Claims and Interests, the classification of Claims and Interests, and voting amounts in the Voting Classes. Specifically, using its CaseView system and voting database, KCC generated ballots for Holders of Claims entitled to vote to accept or reject the Plan.

15. KCC also relied on a security position report provided by The Depository Trust Company (“DTC”) as of the Voting Record Date to identify the bank and brokerage firms (the “Nominees”) that hold such Class 8 (Akorn Interests) on behalf of underlying beneficial owners. Additionally, KCC received information from Computershare, as stock transfer agent, of the Holders of Class 8 (Akorn Interests) that hold in direct registration on Computershare’s records (the “Registered Holders”).

16. For Class 8 (Akorn Interests) KCC provided Class 8 Beneficial Holder Ballots to the Nominees appearing on the security position report received from DTC, or the Nominees’ agents, Broadridge or Mediant Communications, for subsequent forwarding to the underlying beneficial owners. KCC also provided a Class 8 Master Ballot to each Nominee for their use in reporting the results of the underlying Class 8 Beneficial Holder Ballots. KCC also provided the Registered Holders with Solicitation Packages.

17. The Disclosure Statement Order originally established August 14, 2020 at 5:00 p.m. (prevailing Eastern Time) as the deadline by which ballots for accepting or rejecting the Plan submitted by persons had to be actually received by KCC in order to be counted,

however, the deadline was extended to August 25, 2020 at 12:00 p.m. (prevailing Eastern Time) (the “Voting Deadline”) pursuant to the *Notice of Adjournment of Confirmation Hearing and Sale Hearing* [Docket No. 438].

18. Pursuant to the Disclosure Statement Order, KCC received and tabulated the ballots submitted by Holders of Claims and Interests in the Voting Classes as follows: (a) each returned ballot was opened and inspected at KCC’s office; (b) paper ballots were date-stamped and scanned into the CaseView system; (c) each electronic ballot was electronically received and processed; and (d) all ballots received on or before the Voting Deadline were entered into KCC CaseView system, or in the case of Class 8 (Akorn Interests) Beneficial Holder Ballots and Class 8 Master Ballots, tabulated against the security position amounts appearing for each Nominee as listed on the security position reports received from DTC, and tabulated in accordance with the tabulation rules outlined in the Disclosure Statement Order.

19. The final tabulation of votes cast by timely and properly completed ballots received by KCC is attached hereto as **Exhibit A**.

20. In addition, in accordance with the Solicitation and Voting Procedures, KCC reviewed and tabulated the elections recorded on the ballots and opt in forms received by the Voting Deadline from Holders of Interests entitled to opt into the Plan’s Third Party Releases, or from the Nominees of such Holders. A report of any such Holders that checked the opt-in box on their ballots or opt-in forms is attached hereto as **Exhibit B**. For the avoidance of doubt, this Voting Report does not certify the validity or enforceability of any opt-in elections received and reported on **Exhibit B** hereto, but rather is providing such information for reporting and informational purposes.

**C. Ballots That Were Not Counted**

21. Attached hereto as **Exhibit C** is a detailed report of any ballots that were not included in the tabulation above because they did not satisfy the requirements for a valid ballot as set forth in the Disclosure Statement Order for the reasons described therein.

**D. Conclusion**

22. To the best of my knowledge, information, and belief, the foregoing information concerning the distribution, submission, and tabulation of ballots in connection with the Plan is true. The ballots received by KCC are stored at KCC's office and are available for inspection by or submission to this Court.

Dated: August 28, 2020

/s/ Leanne V. Rehder Scott  
Leanne V. Rehder Scott

# **Exhibit A**

Exhibit A  
Ballot Tabulation Summary

Class / Debtor	Not Tabulated <sup>[1]</sup>	Members Voted	Members Accepted	Members Rejected	% Members Accepted	% Members Rejected	Total Amount Voted	Amount Accepted	Amount Rejected	% Amount Accepted	% Amount Rejected	Class Status
<b>3 - Term Loan Claims</b>	<b>0</b>	<b>161</b>	<b>161</b>	<b>0</b>	<b>100.00%</b>	<b>0.00%</b>	<b>\$635,499,348.69</b>	<b>\$635,499,348.69</b>	<b>\$0.00</b>	<b>100.00%</b>	<b>0.00%</b>	<b>Accepted</b>
All Debtors	0	161	161	0	100.00%	0.00%	\$635,499,348.69	\$635,499,348.69	\$0.00	100.00%	0.00%	Accepted
<b>4 - General Unsecured Claims</b>	<b>72</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>28.57%</b>	<b>71.43%</b>	<b>\$5,531,074.00</b>	<b>\$5,371,070.00</b>	<b>\$160,004.00</b>	<b>97.11%</b>	<b>2.89%</b>	<b>Rejected</b>
Akorn (New Jersey), Inc.	1	0	0	0	0.00%	0.00%	\$0.00	\$0.00	\$0.00	0.00%	0.00%	N/A
Akorn Sales, Inc.	1	0	0	0	0.00%	0.00%	\$0.00	\$0.00	\$0.00	0.00%	0.00%	N/A
Akorn, Inc.	57	5	1	4	20.00%	80.00%	\$160,004.00	\$1.00	\$160,003.00	0.00%	100.00%	Rejected
Hi-Tech Pharmacal Co., Inc.	13	2	1	1	50.00%	50.00%	\$5,371,070.00	\$5,371,069.00	\$1.00	100.00%	0.00%	Rejected
<b>7 - Section 510(b) Claims</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>0.00%</b>	<b>100.00%</b>	<b>\$2.00</b>	<b>\$0.00</b>	<b>\$2.00</b>	<b>0.00%</b>	<b>100.00%</b>	<b>Rejected</b>
Akorn, Inc.	0	2	0	2	0.00%	100.00%	\$2.00	\$0.00	\$2.00	0.00%	100.00%	Rejected
<b>8 - Akorn Interests</b>	<b>5</b>	<b>1,080</b>	<b>867</b>	<b>213</b>	<b>80.28%</b>	<b>19.72%</b>	<b>34,132,638</b>	<b>17,945,230</b>	<b>16,187,408</b>	<b>52.57%</b>	<b>47.43%</b>	<b>Rejected</b>
Akorn, Inc.	5	1,080	867	213	80.28%	19.72%	34,132,638	17,945,230	16,187,408	52.57%	47.43%	Rejected

[1] Consistent with the Plan, KCC excluded ballots cast on account of Purchaser Assumed Claims (as such term is defined in the Plan) in tabulating votes to accept or reject the Plan by Holders of Claims in Class 4.

# **Exhibit B**

**Exhibit B**  
**Opt-in Party**  
**Class 1**

<b>Date Filed</b>	<b>Ballot No.</b>	<b>Creditor Name</b>	<b>Class</b>	<b>Opt Into Third-Party Release in Article VIII of the Plan?</b>
08/12/2020	95	Ting Ting Chang Bloom	1 Other Priority Claim (Opt-In Only)	Yes

**Exhibit B**  
**Opt-in Parties**  
**Class 8**

<b>Part#</b>	<b>Nominee</b>	<b>Date Received</b>	<b># Opt-In</b>	<b>Amount Opt-In</b>
52	AXOS	8/13/2020	1	200
62	VANGUARD	8/25/2020	1	40
141	WELLS CLRG	8/25/2020	1	1,000
164	CHS SCHWAB	8/25/2020	3	1,802
188	TD AMERITR	8/25/2020	5	11,925
226	NFS LLC	8/25/2020	4	161,873
279	HILLTOPSEC	8/12/2020	1	500
385	E*TRADE	8/25/2020	7	3,633
534	INT BROKER	8/12/2020	1	4,342
5084	QUES/CDS**	8/25/2020	1	10,000
6769	RHSECURLLC	8/12/2020	9	283
8862	MLPFS/8862	8/25/2020	2	1,228
<b>Total:</b>			<b>36</b>	<b>196,826</b>
<hr/>				
<b>Ballot No.</b>	<b>Registered Holder Name</b>	<b>Date Received</b>	<b># Opt-In</b>	<b>Amount Opt-In</b>
26	MARK M SILVERBERG	7/28/2020	1	3545
<b>Total:</b>			<b>1</b>	<b>3,545</b>
<hr/>				
<b>Class 8 Equity Total:</b>			<b>37</b>	<b>200,371</b>

**Exhibit B**  
**Opt-in Parties**  
**Irregular Ballots**

<b>Date Filed</b>	<b>Ballot No.</b>	<b>Creditor Name</b>	<b>Class</b>	<b>Voting Amount</b>	<b>Vote</b>	<b>Opt Into Third-Party Release in Article VIII of the Plan?</b>	<b>Debtor Name</b>
07/31/2020	34	Production Ready Programming	4 General Unsecured Claims	\$42,018.30	Reject	Yes	Akorn, Inc.
07/31/2020	33	Syed Z Rab	4 General Unsecured Claims	\$9,828.77	Reject	Yes	Akorn, Inc.

# **Exhibit C**

## Exhibit C

## Ballots Not Tabulated

Date Filed	Ballot No.	Creditor Name	Class	Voting Amount	Vote	Debtor Name	Reason Not Tabulated
08/05/2020	46	ADVANCED PACKAGING TECHNOLOGY LAB INC	4 General Unsecured Claims	\$75.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/10/2020	79	ADVANCED TELECOMMUNICATIONS OF ILLINOIS, INC	4 General Unsecured Claims	\$610.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/04/2020	41	AJ Jersey Inc.	4 General Unsecured Claims	\$562.49	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/21/2020	8	ANDERSON FIRE EQUIPMENT	4 General Unsecured Claims	\$162.94	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/12/2020	90	Andrew McMahon	4 General Unsecured Claims	\$1,000.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/25/2020	260	Ariel Kopelioff	4 General Unsecured Claims	\$3,730.95	Accept	Akorn, Inc.	Late Filed
08/21/2020	233	Brian Murden & Sara Murden 1806	4 General Unsecured Claims	\$4,826.95	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/08/2020	75	BRUCE YOUNG	4 General Unsecured Claims	\$80.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/27/2020	24	CASTLE HILL PHARMACEUTICAL DISTRIBUTORS	4 General Unsecured Claims	\$2,552.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/24/2020	17	CHASE-LOGEMAN	4 General Unsecured Claims	\$2,778.66	Accept	Akorn (New Jersey), Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/13/2020	97	Christopher Stickel	4 General Unsecured Claims	\$41,366.50	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
07/29/2020	19	CRITICAL ENVIRONMENTS PROFESSIONALS INC	4 General Unsecured Claims	\$630.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/13/2020	124	Darlisa Asher	4 General Unsecured Claims	\$378.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/17/2020	195	Diane E Kelley	4 General Unsecured Claims	\$512.74	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/12/2020	92	Dirk Neyhart	4 General Unsecured Claims	\$66.48	Reject	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/17/2020	196	Douglas Kinzer	4 General Unsecured Claims	\$10,089.95	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/25/2020	n/a	DTC 0062 - VANGUARD 1606074440763941	8 Akorn Interests	40	Abstained	Akorn, Inc.	Abstained
08/25/2020	n/a	DTC 0188 - TD AMERITR 6029678281853640	8 Akorn Interests	50	Abstained	Akorn, Inc.	Abstained
08/25/2020	n/a	DTC 0188 - TD AMERITR 8963062296361586	8 Akorn Interests	275	Abstained	Akorn, Inc.	Abstained
08/25/2020	n/a	DTC 0226 - NFS LLC 6013157592884085	8 Akorn Interests	28	Abstained	Akorn, Inc.	Abstained
08/12/2020	n/a	DTC 0534 - INT BROKER U3452854	8 Akorn Interests	4,342	Abstained	Akorn, Inc.	Abstained
08/06/2020	70	EMILIO T. CARNATE JR	4 General Unsecured Claims	\$2,321.50	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/13/2020	128	Emily Wang	4 General Unsecured Claims	\$553.61	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim

## Exhibit C

## Ballots Not Tabulated

Date Filed	Ballot No.	Creditor Name	Class	Voting Amount	Vote	Debtor Name	Reason Not Tabulated
08/12/2020	84	Evan Noll	4 General Unsecured Claims	\$194.33	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/12/2020	114	Fresenius Kabi AG	4 General Unsecured Claims	\$0.00	Reject	Akorn, Inc.	Not Entitled to Vote
08/11/2020	82	Fresenius Kabi Austria GmbH	4 General Unsecured Claims	\$150,186.43	Reject	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/12/2020	113	Fresenius SE and Co. KGaA	4 General Unsecured Claims	\$0.00	Reject	Akorn, Inc.	Not Entitled to Vote
08/17/2020	198	Janek Racer	4 General Unsecured Claims	\$2,642.30	Reject	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/14/2020	162	John L. Montgomery M.D.	4 General Unsecured Claims	\$3,021.64	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/10/2020	77	K VA T FOOD STORE INC	4 General Unsecured Claims	\$330.37	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/30/2020	28	KAREN STRANGE	4 General Unsecured Claims	\$1.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/17/2020	3	Kleinschmidt Inc.	4 General Unsecured Claims	\$2,500.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/24/2020	242	Leadiant Biosciences, Inc.	4 General Unsecured Claims	\$1,710,488.24	Reject	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/24/2020	243	Leadiant Biosciences, Inc.	4 General Unsecured Claims	\$259,555.94	Reject	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/19/2020	202	Lom V. Duong	4 General Unsecured Claims	\$12,000.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/17/2020	194	LORRAINE SANDERS	4 General Unsecured Claims	\$1.00	Abstained	Akorn, Inc.	Abstained
08/11/2020	81	Louisiana Department of Revenue	4 General Unsecured Claims	\$1,000.00	Reject	Akorn Sales, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/10/2020	76	LUIS PERNETT	4 General Unsecured Claims	\$1.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/12/2020	89	Mark Vellucci	4 General Unsecured Claims	\$620.00	Abstained	Akorn, Inc.	Abstained
07/20/2020	6	Mark Vend Company	4 General Unsecured Claims	\$209.03	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/23/2020	15	MEDSUPPLY PARTNERS LLC	4 General Unsecured Claims	\$555.00	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/23/2020	16	MEDSUPPLY PARTNERS LLC	4 General Unsecured Claims	\$522.41	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/13/2020	107	Michael Rocha	4 General Unsecured Claims	\$6,400.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/18/2020	201	MICRO MEASUREMENT LABORATORIES INC	4 General Unsecured Claims	\$1,524.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/03/2020	40	MINI GRAPHICS INC	4 General Unsecured Claims	\$101,109.32	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Superseded by Claim

## Exhibit C

## Ballots Not Tabulated

Date Filed	Ballot No.	Creditor Name	Class	Voting Amount	Vote	Debtor Name	Reason Not Tabulated
07/31/2020	32	Mitch Schinzler	4 General Unsecured Claims	\$6,616.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/20/2020	7	MPI LABELS-NEW YORK	4 General Unsecured Claims	\$8,949.66	Reject	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/29/2020	20	MSC INDUSTRIAL	4 General Unsecured Claims	\$6,712.95	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/24/2020	18	Nikka Densok USA, Inc	4 General Unsecured Claims	\$2,406.14	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/03/2020	38	PERRIGO INC	4 General Unsecured Claims	\$8,623.56	Abstained	Hi-Tech Pharmacal Co., Inc.	Abstained
07/17/2020	4	PMT Forklift Corp.	4 General Unsecured Claims	\$26,531.68	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/30/2020	29	PRIMERA ANALYTICAL SOLUTIONS CORP	4 General Unsecured Claims	\$244.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/30/2020	30	PRIMERA ANALYTICAL SOLUTIONS CORP	4 General Unsecured Claims	\$4,650.00	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/31/2020	34	Production Ready Programming	4 General Unsecured Claims	\$42,018.30	Reject	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/13/2020	96	Publix Super Markets, Inc.	4 General Unsecured Claims	\$1.00	Reject	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/24/2020	234	Quantic Group Ltd	4 General Unsecured Claims	\$1,175.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/11/2020	31	R D MCMILLEN ENTERPRISES INC	4 General Unsecured Claims	\$1,586.17	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/17/2020	199	Randy Hubbell	4 General Unsecured Claims	\$45.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/03/2020	39	RC TESTING SERVICE INC	4 General Unsecured Claims	\$1,000.00	Reject	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/05/2020	45	SAMPLING SUPPLIES USA	4 General Unsecured Claims	\$3,169.94	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/12/2020	93	SERVICEMASTER FACILITY MANAGEMENT	4 General Unsecured Claims	\$2,800.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/14/2020	200	Seth Miller	4 General Unsecured Claims	\$15.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/05/2020	67	SMITH SEAL OF NORTH CAROLINA	4 General Unsecured Claims	\$5,808.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/25/2020	261	State of Mississippi	4 General Unsecured Claims	\$1.00	Reject	Hi-Tech Pharmacal Co., Inc.	Late Filed
08/14/2020	86	SUFFOLK COUNTY WATER AUTHORITY	4 General Unsecured Claims	\$5,811.71	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/03/2020	37	SVENDSEN FLORIST INC	4 General Unsecured Claims	\$181.39	Accept	Akorn, Inc.	Not Entitled to Vote; Superseded by Claim

## Exhibit C

## Ballots Not Tabulated

Date Filed	Ballot No.	Creditor Name	Class	Voting Amount	Vote	Debtor Name	Reason Not Tabulated
07/31/2020	33	Syed Z Rab	4 General Unsecured Claims	\$9,828.77	Reject	Akorn, Inc.	Not Entitled to Vote; Equity Claim
07/28/2020	27	SYRACUSE LABEL & SURROUND PRINTING	4 General Unsecured Claims	\$2,756.68	Accept	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/19/2020	205	Theodore Martinez	4 General Unsecured Claims	\$38.00	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/02/2020	83	Thomas Raab	4 General Unsecured Claims	\$234.75	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/25/2020	259	Timothy Koch	4 General Unsecured Claims	\$5,063.80	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim
08/10/2020	78	TMI USA INC	4 General Unsecured Claims	\$20,619.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/12/2020	91	ULINE	4 General Unsecured Claims	\$4,620.68	Reject	Hi-Tech Pharmacal Co., Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/28/2020	25	Viking Healthcare Solutions, Inc.	4 General Unsecured Claims	\$42,500.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
07/22/2020	9	WORLDWIDE BOOK SERVICES INC	4 General Unsecured Claims	\$2,008.13	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/05/2020	68	Xuan Hong Tien Nguyen	4 General Unsecured Claims	\$1,073.00	Accept	Akorn, Inc.	Not Entitled to Vote; Purchaser Assumed Claim
08/17/2020	197	Zandra M. Kinzer	4 General Unsecured Claims	\$2,985.95	Accept	Akorn, Inc.	Not Entitled to Vote; Equity Claim