

best interests of the Debtor's estate, its creditors, and other parties in interest; and this Court having found that the Debtor's notice of the Objection and opportunity for a hearing on the Objection were appropriate and no other notice need be provided; and this Court having reviewed the Objection and the FitzGerald Declaration and having heard the statements in support of the relief requested therein at a hearing (if any) before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing (if any) establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Any Response to the Objection not otherwise withdrawn, resolved, or adjourned is overruled on the merits.
3. The Full Contingent Claim identified on **Schedule 1** hereto is disallowed and expunged in its entirety.
4. The contingent portions of the Partial Contingent Claims identified on **Schedule 2** hereto are disallowed and expunged in their entirety. The remaining amounts listed in the column titled "Allowed Claim Amount" identified on **Schedule 2** hereto shall be allowed in the amounts stated as general unsecured claims.
5. The objection by the Debtor to the Disputed Claims, as addressed in the Objection and the schedules hereto, constitutes a separate contested matter with respect to each such claim, as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Disputed Claim.

6. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtor's right to object on any other grounds that the Debtor and Plan Administrator discover are preserved.

7. Any stay of this Order pending appeal by any holder of a Disputed Claim or any other party with an interest in such claims that are subject to this Order shall only apply to the contested matter which involves such party and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters arising from the Objection or this Order.

8. The Debtor, the Plan Administrator, KCC, and the Clerk of this Court are authorized to modify the official claims register for these Chapter 11 Cases in compliance with the terms of this Order and to take all steps necessary or appropriate to carry out the relief granted in this Order.

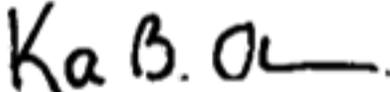
9. Nothing in this Order or the Objection is intended or shall be construed as a waiver of any of the rights the Debtor may have to enforce rights of setoff against the claimants.

10. Nothing in the Objection or this Order, nor any actions or payments made by the Debtor pursuant to this Order, shall be construed as: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtor's or any other party in interest's right to dispute any claim; (c) a promise or requirement to pay any particular claim; (d) an implication or admission that any particular claim is of a type specified or defined in this Order; (e) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtor's estate; or (f) a waiver of any claims or causes of action which may exist against any entity under the Bankruptcy Code or any other applicable law.

11. This Order is immediately effective and enforceable.

12. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: March 12th, 2024
Wilmington, Delaware


KAREN B. OWENS
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Full Contingent Claim

Contingent Claims Exhibit**Akorn, Inc., et al.,****Case No.: 20-11177**

Creditor Name and Address	Claim No. to Disallow	Debtor	Claim Date	Type	Claim Amount	Basis for Claim Objection
¹ Ronald M. Johnson c/o Morgan, Lewis & Bockius LLP Attn: Jennifer Feldsher & Shannon Wolf 101 Park Avenue New York, NY 10178	537	Akorn, Inc.	8/3/2020	General Unsecured	Unliquidated	No amount is listed in filed Proof of Claim and the additional documents provided by the Creditor do not give an accurate claim value. Therefore this claim should be disallowed.

Schedule 2

Partial Contingent Claims

Partial Contingent Claims Exhibit
Akorn, Inc., et al.,
Case No.: 20-11177

Creditor Name and Address	Claim No. to Disallow	Debtor	Claim Date	Type	Contingent Portion of Claim	Allowed Claim Amount	Basis for Claim Objection
¹ Walmart Inc. c/o George Yu-Fu King 900 Jackson Street, Suite 570 Dallas, TX 75202	562	Hi-Tech Pharmacal Co., Inc.	7/31/2020	General Unsecured	Unliquidated	\$60,631.48	Contingent Portion of the Claim should be disallowed based on the additional documents provided by the creditor that do not give an accurate claim value.
² Walmart Inc. c/o George Yu-Fu King 900 Jackson Street, Suite 570 Dallas, TX 75202	563	Akorn, Inc.	7/31/2020	General Unsecured	Unliquidated	\$785,321.43	Contingent Portion of the Claim should be disallowed based on the additional documents provided by the creditor that do not give an accurate claim value.