

UNITED STATES OF AMERICA
BEFORE THE
SECURITIES AND EXCHANGE COMMISSION

March 18, 2020

In the Matter of

AKORN, Inc.
1925 W. Field Court
Lake Forest, IL 60045

ORDER DECLARING THE APPLICATION
FOR QUALIFICATION OF THE TRUST
INDENTURE EFFECTIVE PURSUANT TO
SECTION 307(c) OF THE TRUST
INDENTURE
ACT OF 1939, AS AMENDED

File No: 022-29079

AKORN, Inc. filed with the Commission an application on Form T-3 and a Form T-1 for the qualification of the indenture identified in those documents, pursuant to Section 307(a) of the Trust Indenture Act of 1939, and the rules thereunder, and has requested acceleration of the effective date of the qualification of the indenture, pursuant to Section 307(c) of the Act.

It is ORDERED that the application shall become effective and the indenture qualified at 9:00 am on March 18, 2020.

Attention is directed to the provisions of Section 324 of the Trust Indenture Act of 1939, as amended, which make unlawful certain representations with respect to the effect of qualification under the Act.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Vanessa A. Countryman
Secretary