

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-8

**REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

AKORN, INC.

(Exact name of registrant as specified in its charter)

Louisiana
(State or other jurisdiction of
incorporation or organization)

72-0717400
(I.R.S. Employer
Identification No.)

1925 W. Field Court, Suite 300
Lake Forest, Illinois 60045
(Address of Principal Executive Offices) (Zip Code)

Amended and Restated Akorn, Inc. Employee Stock Purchase Plan
(Full title of the plan)

Joseph Bonaccorsi, Esq.
Senior Vice President, General Counsel and Secretary
Akorn, Inc.

1925 W. Field Court, Suite 300
Lake Forest, Illinois 60045
(Name and address of agent for service)

(847) 279-6100
(Telephone number, including area code, of agent for service)

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a smaller reporting company)

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee
Common Stock, no par value	1,000,000	\$ 2.64	\$ 2,640,000	\$ 188.23

(1) In accordance with Rule 416(a) of the Securities Act of 1933, as amended, this registration statement shall also cover any additional shares of common stock which become issuable under the Employee Stock Purchase Plan by reason of any stock dividend, stock split, recapitalization or similar transaction.

(2) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(h)(1) and 457(c), based on the average of the high and low sales prices of the Company's Common Stock on May 20, 2010.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed pursuant to General Instruction E to Form S-8 for the purpose of registering an additional 1,000,000 shares of common stock, no par value ("Common Stock"), of Akom, Inc. (the "Company") that may be offered and sold under the Amended and Restated Akom, Inc. Employee Stock Purchase Plan (the "ESPP"). On August 7, 2009, the Company's stockholders ratified an amendment to the ESPP to increase the aggregate number of shares of common stock that may be issued under the Plan by 1,000,000 from 1,000,000 to 2,000,000.

The contents of the Company's previously filed Registration Statement on Form S-8 (Registration No. 03-324970) filed with the Securities and Exchange Commission (the "Commission") on October 13, 1988 is hereby incorporated by reference herein to the extent not otherwise amended or superseded by the contents hereof.

Part II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents filed with the Commission, are incorporated herein by reference as of their respective dates of filing, except for the portions thereof that are "furnished" rather than filed with the Commission:

- the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2009;
- the Company's Quarterly Report on Form 10-Q for the quarterly period ended March 31, 2010;
- the Company's Current Report on Form 8-K filed on March 9, 2010, April 19, 2010, April 21, 2010 and April 30, 2010, and portions of the Company's Current Report on Form 8-K filed on March 16, 2010; and
- the description of the Company's common stock contained in the Company's Pre-Effective Amendment No. 1 to Registration Statement on Form S-1 as filed with the SEC on October 13, 2004, including any amendments or reports filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Securities Exchange Act of 1934, as amended ("Exchange Act"), prior to the filing of a post-effective amendment which indicates that all Common Stock offered hereunder has been sold or which deregisters all Common Stock then remaining unsold hereunder, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of the filing of such documents, except for the documents, or portions thereof, that are "furnished" rather than filed with the Commission.

Any statement contained herein or in a document incorporated or deemed to be incorporated herein by reference shall be deemed to be modified or suspended for purposes of this Registration Statement to the extent that a statement contained in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement.

Item 8. Exhibits.

- 5.1 Opinion of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P.
 - 23.1 Consent of Ernst & Young LLP.
 - 23.2 Consent of BDO Seidman, LLP.
 - 23.3 Consent of Jones, Walker, Waechter, Poitevent, Carrère & Denègre, L.L.P. (included in Exhibit 5.1).
 - 24.1 Power of Attorney (incorporated by reference to the signature page of this Registration Statement).
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SIGNATURES

Pursuant to the requirements of the Securities Act, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Lake Forest, State of Illinois, on this 21st day of May, 2010.

AKORN, INC.

By: /s/ Rajat Rai
Rajat Rai
Interim Chief Executive Officer
(Principal Executive Officer)

POWER OF ATTORNEY

We, the undersigned officers and directors of Akorn, Inc., hereby severally constitute and appoint Raj Rai and Timothy A. Dick and each of them singly, our true and lawful attorneys-in-fact and agents with full power and authority to sign any and all amendments (including post-effective amendments) and supplements to this Registration Statement, and any additional registration statement filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended, for the same offering contemplated by this Registration Statement, and to file the same, with exhibits and any and all other documents and instruments filed with respect thereto, with the Securities and Exchange Commission (or any other governmental or regulatory authority), granting unto said attorneys-in-fact and agents, and each of them, full power and authority in the name and on behalf of each of the undersigned to do and to perform each and every act and thing requisite and necessary or advisable to be done in order to effectuate the same as fully as to all intents and purposes as he might or could do if personally present, hereby ratifying and confirming all that said attorneys-in-fact and agents, and/or any of them or their or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Title(s)	Date
<u>/s/ Rajat Rai</u> Rajat Rai	Interim Chief Executive Officer (Principal Executive Officer)	May 21, 2010
<u>/s/ Timothy A. Dick</u> Timothy A. Dick	Chief Financial Officer (Principal Financial Officer and Principal Accounting Officer)	May 21, 2010
<u>/s/ John Kapoor, Ph.D.</u> John Kapoor, Ph.D.	Director, Chairman of the Board	May 21, 2010
<u>/s/ Jerry N. Ellis</u> Jerry N. Ellis	Director	May 21, 2010
<u>/s/ Brian Tambi</u> Brian Tambi	Director	May 21, 2010
<u>/s/ Ronald M. Johnson</u> Ronald M. Johnson	Director	May 21, 2010
<u>/s/ Randall Wall</u> Randall Wall	Director	May 21, 2010
<u>/s/ Alan Weinstein</u> Alan Weinstein	Director	May 21, 2010
<u>/s/ Steven Meyer</u> Steven Meyer	Director	May 21, 2010

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May 21, 2010

Akom, Inc.
1925 W. Field Court, Suite 300
Lake Forest, IL 60045

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have served as special Louisiana counsel to Akom, Inc., a Louisiana corporation (the "Company"), for purposes of the opinion set forth below with respect to 1,000,000 shares of the common stock of the Company, no par value per share (the "Shares"), issuable pursuant to the terms of the Amended and Restated Akom, Inc. Employee Stock Purchase Plan (the "Plan"). We understand that the Shares are being registered pursuant to a registration statement on Form S-8 (the "Registration Statement") that is being filed by the Company with the Securities and Exchange Commission (the "SEC") on the date hereof.

In connection with rendering this opinion, we have examined and relied as to factual matters upon the Certificate of Officer of Akom, Inc., dated the date hereof, addressed to us (the "Certificate").

In our examination, and for all purposes of this opinion, we have assumed without independent investigation (i) the genuineness of all signatures and the due execution and delivery of all documents where due execution and delivery are a prerequisite to the effectiveness thereof; (ii) compliance with the terms of the Plan by the Company and by the Administrator (as defined in the Plan) and each Participant (as defined in the Plan); and (iii) the truth and correctness of the matters set forth in the Certificate.

Based upon the foregoing and subject to the following qualifications and comments, we are of the opinion that the Shares, when issued in accordance with the terms of the Plan, will be legally issued, fully paid and nonassessable.

The foregoing opinion is limited to the Louisiana Business Corporation Law and the federal laws of the United States of America, as currently in effect. We assume no obligation to revise or supplement this opinion should such currently applicable laws be changed by legislative action, judicial decision or otherwise.

This opinion is furnished to you in connection with the filing of the Registration Statement and is not to be used, circulated, quoted or otherwise relied upon for any other purpose.

We hereby consent to the use of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933 or the general rules and regulations of the SEC.

Very truly yours,

JONES, WALKER, WAECHTER, POITEVENT,
CARRÈRE & DENÈGRE, L.L.P.

By: /s/ Carl C. Hanemann
Carl C. Hanemann

Consent of Independent Registered Public Accounting Firm

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Amended and Restated Akorn, Inc. Employee Stock Purchase Plan of Akorn, Inc. of our reports dated March 16, 2010, with respect to the consolidated financial statements of Akorn, Inc. included in its Annual Report (Form 10-K) for the year ended December 31, 2009, and the effectiveness of internal control over financial reporting of Akorn, Inc. filed with the Securities and Exchange Commission.

Ernst & Young LLP

Chicago, Illinois
May 21, 2010

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

Akom, Inc.
Lake Forest, Illinois

We hereby consent to the incorporation by reference into this Registration Statement of Akom, Inc. on Form S-8 of our report dated March 13, 2008, relating to the consolidated financial statements appearing in the Company's Annual Report on Form 10-K for the year ended December 31, 2009.

/s/ BDO Seidman, LLP

Chicago, Illinois
May 21, 2010