Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

1210-0089

OMB Nos. 1210-0110

2009

This Form is Open to Public Inspection

Р	ension Benefit Guaranty Corporation	▶ Complete all entries in accor	dance witl	h the instructions to the Form 5500)-SF.					
		dentification Information								
For	calendar plan year 2009 or fisc	al plan year beginning 01/01/200	9	and ending 1	2/31/2	2009				
A	This return/report is for:	X single-employer plan	multiple-e	employer plan (not multiemployer)		one-participa	ant plan			
В	This return/report is for:	first return/report	final retur	n/report		_				
	·	an amended return/report	short plan	year return/report (less than 12 mor	nths)					
C	C Check box if filing under:					DFVC progra	am			
	oncok box ii iiiiig undoi:	special extension (enter description								
Do	rt II Pacia Plan Infor									
	rt II Basic Plan Infor	mation—enter all requested inform	ation		1h	Three-digit				
	PHARMA AMERICAS INC. 401	I(K) PLAN			10	plan number				
						(PN) ▶	001			
					1c	Effective date of				
						01/01/				
	•	ess (employer, if for single-employer	plan)		2b Employer Identification Number					
LEO	PHARMA AMERICAS INC.				20	(EIN) 65-046 Plan sponsor's		numbor		
1571	SAWGRASS CORPORATE PA	ARKWAY			20		4-8174	Hamber		
SUIT	E 120 RISE, FL 33323				2d	Business code	(see instru	ctions)		
	<u> </u>					541600				
	Plan administrator's name and PHARMA AMERICAS INC.	address (if same as Plan sponsor, e		e") RPORATE PARKWAY	3b	Administrator's 65-046				
LLO	THANWA AWENIOAS INC.	SUITE 120		ORATE FARRWAT	3c			numher		
		SUNRISE, F	L 33323		•		ninistrator's telephone number 954-474-8174			
		an sponsor has changed since the la		port filed for this plan, enter the	4b EIN					
I	name, EIN, and the plan number	er from the last return/report. Sponso	or's name		40	PN				
52	Total number of participants of	t the beginning of the plan year				FIN		11		
				ł	<u>5a</u>					
	• •	t the end of the plan year		ļ	5b			11		
С		ith account balances as of the end o			5c			10		
6a	•			(See instructions.)			X Yes	s No		
				ndent qualified public accountant (IQF						
				ons.)			X Yes	s No		
D-			orm 5500-	SF and must instead use Form 550	00.					
	rt III Financial Inform	ation			1					
7	Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year					
	Total plan assets		. 7a	420153				494614		
b	•			0				2038		
<u>C</u>		7b from line 7a)	. 7с	420153						
8	Income, Expenses, and Trans			(a) Amount	(b) Total					
а	Contributions received or rece (1) Employers	ivable from:	. 8a(1)	34744						
			` `	41980						
		.)	` `		0					
b	, ,		` `	92371						
C	` ,	8a(2), 8a(3), and 8b)		02011	16					
d		rollovers and insurance premiums						100000		
-			. 8d	96672						
е	Certain deemed and/or correct	tive distributions (see instructions)	. 8e	0						
f	Administrative service provide	rs (salaries, fees, commissions)	. 8f	0						
g	Other expenses		. 8g	0						
h	Total expenses (add lines 8d,	8e, 8f, and 8g)	. 8h					96672		
i	Net income (loss) (subtract line	e 8h from line 8c)	. 8i					72423		
i		ee instructions)								

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Part IV	Plan	Characteristics	c
railiv	ГІАП	CHALACLEH SUC:	

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2G 2J 2K 3D

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

art	V Compliance Questions							
0	During the plan year:		Yes	No	Amount		nt	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	i .			
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X				
С	Was the plan covered by a fidelity bond?	10c	X					30000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Χ				
е	insurance service or other organization that provides some or all of the benefits under the plan? (See	10e		X				
f	Has the plan failed to provide any benefit when due under the plan?			X	1			
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10q		X	1			
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	10h		Χ				
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	VI Pension Funding Compliance		<u>.</u>	<u> </u>				
1	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comp 5500))					<u> </u>	Yes	No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code					Π,	Yes -	X No
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)						L	_
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instruct granting the waiver.							
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
b	Enter the minimum required contribution for this plan year			12b				
С	Enter the amount contributed by the employer to the plan for this plan year			12c				
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left conegative amount)			12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline? Yes No N/A							
art	VII Plan Terminations and Transfers of Assets							
3a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?		<u></u>				Yes	X No
If "Yes," enter the amount of any plan assets that reverted to the employer this year								
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought u of the PBGC?			ntrol			Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	e plar	n(s) to					
1	3c(1) Name of plan(s):		130	(2) EII	N(s)	13	c(3) l	PN(s)
aut	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable	e can	se is	establi	ished	<u> </u>		
Inde B o	r penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/r	rn/rep	ort, in	cluding	g, if applicab			
elie	, it is true, correct, and complete. Filed with authorized/valid electronic signature. 07/16/2010 CESAR SALAS							
010	, pried with authorized/valld electronic signature. U//10/2010 CESAR SALAS							

_	EDE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
s	SIGN	Filed with incorrect/unrecognized electronic signature.	07/16/2010	PETER KALLESTRUP
Н	ERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
s	IGN	Filed with authorized/valid electronic signature.	07/16/2010	CESAR SALAS