

<div>Form 5500-SF</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>		<div>Short Form Annual Return/Report of Small Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</div>		<div>OMB Nos. 1210-0110 1210-0089</div> <div>2010</div> <div>This Form is Open to Public Inspection</div>	
Part I Annual Report Identification Information					
For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010					
A This return/report is for:		<input checked="" type="checkbox"/> single-employer plan		<input type="checkbox"/> multiple-employer plan (not multiemployer)	
B This return/report is for:		<input type="checkbox"/> first return/report		<input type="checkbox"/> final return/report	
		<input type="checkbox"/> an amended return/report		<input type="checkbox"/> short plan year return/report (less than 12 months)	
C Check box if filing under:		<input type="checkbox"/> Form 5558		<input type="checkbox"/> automatic extension	
		<input type="checkbox"/> special extension (enter description)		<input type="checkbox"/> DFVC program	
Part II Basic Plan Information—enter all requested information					
1a Name of plan				1b Three-digit plan number (PN) ▶	003
CLASSIC PHARMACEUTICALS, LLC DEFINED BENEFIT PLAN				1c Effective date of plan	
				01/01/2005	
2a Plan sponsor's name and address (employer, if for single-employer plan)				2b Employer Identification Number (EIN)	
CLASSIC PHARMACEUTICALS, LLC				16-1581766	
29 CLASSIC ST., P.O. BOX 716				2c Plan sponsor's telephone number	
SHERBURNE, NY 13460				607-674-2837	
				2d Business code (see instructions)	
				325410	
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same")				3b Administrator's EIN	
CLASSIC PHARMACEUTICALS, LLC				16-1581766	
29 CLASSIC ST., P.O. BOX 716				3c Administrator's telephone number	
SHERBURNE, NY 13460				607-674-2837	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. Sponsor's name				4b EIN	
				4c PN	
5a Total number of participants at the beginning of the plan year				5a	6
b Total number of participants at the end of the plan year				5b	6
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)				5c	
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.					
Part III Financial Information					
7 Plan Assets and Liabilities			(a) Beginning of Year	(b) End of Year	
a Total plan assets	7a	1688585	2382613		
b Total plan liabilities	7b	0	0		
c Net plan assets (subtract line 7b from line 7a)	7c	1688585	2382613		
8 Income, Expenses, and Transfers for this Plan Year			(a) Amount	(b) Total	
a Contributions received or receivable from:					
(1) Employers	8a(1)	545200			
(2) Participants	8a(2)	0			
(3) Others (including rollovers)	8a(3)	0			
b Other income (loss)	8b	212580			
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		757780		
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	45199			
e Certain deemed and/or corrective distributions (see instructions)	8e	0			
f Administrative service providers (salaries, fees, commissions)	8f	0			
g Other expenses	8g	18553			
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		63752		
i Net income (loss) (subtract line 8h from line 8c)	8i		694028		
j Transfers to (from) the plan (see instructions)	8j	0			

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Form 5500-SF (2010)
v.092308.1

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1G 1G 3D

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

		Yes	No	Amount
10 During the plan year:				
a 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	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c	X		200000
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		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X	
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			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

If 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	
c 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 of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	05/17/2011	EDWARD J. LACORTE, SR.
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/17/2011	EDWARD J. LACORTE, SR.
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2010 This Form is Open to Public Inspection
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For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>CLASSIC PHARMACEUTICALS, LLC DEFINED BENEFIT PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CLASSIC PHARMACEUTICALS, LLC</u>	D Employer Identification Number (EIN) <u>16-1581766</u>
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2010</u>	
2 Assets:	
a Market value	2a <u>1676095</u>
b Actuarial value	2b <u>1676095</u>
3 Funding target/participant count breakdown	
	(1) Number of participants (2) Funding Target
a For retired participants and beneficiaries receiving payment	3a <u>1</u> <u>0</u>
b For terminated vested participants	3b <u>0</u> <u>0</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>1570189</u>
(3) Total active	3c(3) <u>6</u> <u>1570189</u>
d Total	3d <u>7</u> <u>1570189</u>
4 If the plan is at-risk, check the box and complete items (a) and (b)	<input type="checkbox"/>
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.11</u> %
6 Target normal cost	6 <u>320827</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	<u>05/05/2011</u>
Signature of actuary	Date
<u>AARON VENOUIOU</u>	<u>11-02291</u>
Type or print name of actuary	Most recent enrollment number
<u>PENCERT, LTD</u>	<u>630-789-0700</u>
Firm name	Telephone number (including area code)
<u>735 NORTH CASS AVENUE</u> <u>WESTMONT, IL 60559</u>	
Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	0	154285
8 Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9 Amount remaining (Item 7 minus item 8).....	0	154285
10 Interest on item 9 using prior year's actual return of <u>31.37</u> %	0	48399
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (Item 38 from prior year)		76870
b Interest on (a) using prior year's effective rate of <u>6.18</u> %		4751
c Total available at beginning of current plan year to add to prefunding balance		81621
d Portion of (c) to be added to prefunding balance.....		81621
12 Reduction in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d – item 12).....	0	284305

Part III Funding percentages		
14 Funding target attainment percentage.....	14	88.63 %
15 Adjusted funding target attainment percentage.....	15	106.74 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	64.63 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/23/2011	288000	0			
04/14/2011	257200	0			
Totals ►			18(b)	545200	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contribution from prior years.....	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	500016
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
c If 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of Quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
(4) 4th		
0		

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 4.60 %	2nd segment: 6.65 %	3rd segment: 6.76 %	<input type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions).....	31	320827
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	321600	63756
b Waiver amortization installment	0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33).....	34	384583
	Carryover balance	Prefunding balance
35 Balances used to offset funding requirement	0	0
36 Additional cash requirement (item 34 minus item 35).....	36	384583
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c).....	37	500016
38 Interest-adjusted excess contributions for current year (see instructions).....	38	115433
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37).....	39	0
40 Unpaid minimum required contribution for all years	40	

Form 5500-SFDepartment of the Treasury
Internal Revenue Service**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).▶ **Complete all entries in accordance with the instructions to the Form 5500-SF.**OMB Nos. 1210-0110
1210-0089**2010****This Form is Open to Public
Inspection****Part I Annual Report Identification Information**

For the calendar plan year 2010 or fiscal plan year beginning		01/01/2010	and ending	12/31/2010
A This return/report is for:	<input checked="" type="checkbox"/> single-employer plan	<input type="checkbox"/> multiple-employer plan (not multiemployer)		<input type="checkbox"/> one-participant plan
B This return/report is for:	<input type="checkbox"/> first return/report	<input type="checkbox"/> final return/report		
	<input type="checkbox"/> an amended return/report	<input type="checkbox"/> short plan year return/report (less than 12 months)		
C Check box if filing under:	<input type="checkbox"/> Form 5558	<input type="checkbox"/> automatic extension		<input type="checkbox"/> DFVC program
	<input type="checkbox"/> special extension (enter description)			

Part II Basic Plan Information — enter all requested information.

1a Name of plan Classic Pharmaceuticals, LLC Defined Benefit Plan	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/2005
2a Plan sponsor's name and address (employer, if for single-employer plan) Classic Pharmaceuticals, LLC 29 CLASSIC St., P.O. BOX 716 US SHERBURNIE NY 13460	2b Employer Identification Number (EIN) 16-1581766
	2c Plan sponsor's telephone number (607) 674-2837
	2d Business code (see instructions) 325410
3a Plan administrator's name and address (If same as plan employer, enter "Same") Same	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report. Sponsor's Name	4b EIN
	4c PN
5a Total number of participants at the beginning of the plan year	5a 6
b Total number of participants at the end of the plan year	5b 6
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	1,688,585	2,382,613
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	1,688,585	2,382,613
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	545,200	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	212,580	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		757,780
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	45,199	
e Certain deemed and/or corrective distributions (see instructions)	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	18,553	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		63,752
i Net income (loss) (subject line 8h from line 8c)	8i		694,028
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1G 1G 3D

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contribution within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	x	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	x	
c Was the plan covered by a fidelity bond?	10c	x	200,000
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	x	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance services or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	x	
f Has the plan failed to provide any benefit when due under the plan?	10f	x	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	x	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	x	
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		

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)) ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? . . . ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver Month _____ Day _____ Year _____

If 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	
c 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 of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 13a

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No

c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE		Date <u>5-12-11</u>	Edward J. LaCorte, Sr. Enter name of individual signing as plan administrator
SIGN HERE		Date <u>5-12-11</u>	Edward J. LaCorte, Sr. Enter name of individual signing as employer or plan sponsor

**Schedule SB, line 22 -
Description of Weighted Average Retirement Age**

Classic Pharmaceuticals, LLC Defined Benefit Plan

16-1581766 / 002

For the plan year 1/1/2010 through 12/31/2010

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 19 - Discounted Employer Contributions

Classic Pharmaceuticals, LLC Defined Benefit Plan

16-1581766 / 002

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

	Date	Amount	Adjusted Contribution	Adjusted Prior Year Contribution	Adjusted Quarterly	Effective Rate	Penalty Rate
Deposited Contribution	2/23/2011	\$288,000					
Applied to Quarterly Contribution	4/15/2010	86,531	77,709	0	86,531	6.11	11.11
Applied to Quarterly Contribution	7/15/2010	86,531	78,606	0	86,531	6.11	11.11
Applied to Quarterly Contribution	10/15/2010	86,531	79,524	0	86,531	6.11	11.11
Applied to Quarterly Contribution	1/15/2011	28,407	26,411	0	28,407	6.11	11.11
Deposited Contribution	4/14/2011	\$257,200					
Applied to Additional Contribution	1/1/2010	124,553	115,433	0	0	6.11	0
Applied to MRC	1/1/2010	74,523	69,066	0	0	6.11	0
Applied to Quarterly Contribution	1/15/2011	58,124	53,267	0	58,124	6.11	11.11
Totals for Deposited Contribution		\$545,200	\$500,016	\$0	\$346,124		

Schedule SB, line 32 -
Schedule of Amortization Bases
Classic Pharmaceuticals, LLC Defined Benefit Plan
16-1581766 / 002
For the plan year 1/1/2010 through 12/31/2010

Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
01/01/2008	135,816	Shortfall	104,601	5	22,843
01/01/2009	242,058	Shortfall	216,999	6	40,913
Totals:			\$321,600		\$63,756

Schedule SB, line 26 -
Schedule of Active Participant Data
Classic Pharmaceuticals, LLC Defined Benefit Plan
16-1581766/002
For the plan year 1/1/2010 through 12/31/2010

Years of Credited Service

Attained Age	Under 1 No.	1 to 4 No.	5 to 9 No.	10 to 14 No.	15 to 19 No.	20 to 24 No.	25 to 29 No.	30 to 34 No.	35 to 39 No.	40 & up No.
Under 25										
25 to 29										
30 to 34										
35 to 39										
40 to 44			3							
45 to 49			1							
50 to 54										
55 to 59			1							
60 to 64										
65 to 69										
70 & up			1							

Schedule SB, Part V

Statement of Actuarial Assumptions/Methods

Classic Pharmaceuticals, LLC Defined Benefit Plan

16-1581766 / 002

For the plan year 1/1/2010 through 12/31/2010

Valuation Date: 1/1/2010

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at last birthday and other ages at nearest birthday

New participants are included in current year's valuation

Retrospective Compensation - Highest 3 consecutive years of participation

Form of Payment - Assumed form of payment for funding is lump sum equivalent of normal form. Funding Target for lump sum is the greater of the present value of accrued benefit computed using funding segment rates and 417(e) Applicable Mortality Table or lump sum at the assumed retirement date of accrued benefit using plan actuarial equivalence discounted using appropriate segment rate. Lump sum on plan actuarial equivalence rates will not exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Interest Rates -

Segment rates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment #	Year	Rate %
Segment 1	0 - 5	4.60
Segment 2	6 - 20	6.65
Segment 3	> 20	6.76

Pre-Retirement - Mortality Table - None

Turnover/Disability - None

Salary Scale - None

Expense Load - None

Ancillary Ben Load - None

Post-Retirement - Mortality Table - 10C - 2010 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Lump Sum - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex) at 5.5%
or
10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Schedule SB, Part V

Summary of Plan Provisions

Classic Pharmaceuticals, LLC Defined Benefit Plan

16-1581766 / 002

For the plan year 1/1/2010 through 12/31/2010

<u>Employer:</u>	Classic Pharmaceuticals, LLC		
	Type of Entity -	Partnership	
	EIN: 16-1581766	TIN: 39-2048735	Plan #: 002
<u>Dates:</u>	Effective - 1/1/2005	Year end - 12/31/2010	Valuation - 1/1/2010
	Top Heavy Years - 2005, 2006, 2007, 2008, 2009, 2010		
<u>Eligibility:</u>	All employees excluding non-resident aliens, members of an excluded class and union		
	Minimum age - 21	Months of service - 12	
	Hours Required for - Eligibility - 1000	Benefit accrual - 500	Vesting - 1000
	Plan Entry -	First day of 1st or 7th month of plan year on or next following eligibility satisfaction	
<u>Retirement:</u>	Normal -	Attainment of age 62 and completion of 5 years of participation	
	Early -	Not provided	
<u>Average Compensation:</u>	Highest 3 consecutive years of participation		
	Top Heavy Minimum Benefit -	Highest 5 consecutive top heavy years of participation	
<u>Plan Benefits:</u>	Retirement -	Derived from the unit credit benefit formula below rounded to the nearest dollar:	
		8% of average monthly compensation per year of participation beginning year 1	
	Accrued Benefit -	Unit credit based on participation	
		Minimum Benefit - None	
		Maximum Benefit - None	
		Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum	
	Death Benefit -	Present Value of Accrued Benefit	
<u>Top Heavy Minimum:</u>	2% of average compensation per top heavy year of participation excluding years prior to the adoption date of the plan and 1984 (if earlier), limited to 10 years		
<u>IRS Limitations:</u>	415 Limits -	Percent: 100	Dollar: \$195,000
	Maximum 401(a)(17) compensation - \$245,000		
<u>Normal Form:</u>	Life Annuity		
<u>Optional Forms:</u>	Lump Sum		
	Life Annuity Guaranteed for 10 Years		
	Joint with 50%, 75% or 100% Survivor Benefit		
<u>Vesting Schedule:</u>	100% vested in 3 years.		
	Service is calculated using all years of service		

Schedule SB, Part V

Summary of Plan Provisions

Classic Pharmaceuticals, LLC Defined Benefit Plan

16-1581766 / 002

For the plan year 1/1/2010 through 12/31/2010

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	3.21
Segment 2	6 - 20	5.19
Segment 3	> 20	5.67

Mortality Table - 10E - 2010 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5.5%
Mortality Table - None

Post-Retirement - Interest - 5.5%
Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**This schedule is required to be filed under section 104 of the Employee
Retirement Income Security Act of 1974 (ERISA) and section 6059 of the
Internal Revenue Code (the Code).▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2010**This Form is Open to Public
Inspection**

For calendar plan year 2010 or fiscal plan year beginning 01/01/2010 and ending 12/31/2010

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A Name of plan**

Classic Pharmaceuticals, LLC Defined Benefit Plan

**B Three-digit
plan number (PN) ▶**

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-EZ

Classic Pharmaceuticals, LLC

D Employer Identification Number (EIN)

16-1581766

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ **F Prior year plan size:** ☒ 100 or fewer ☐ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 01 Day 01 Year 2010**2 Assets:**

	2a	
a Market value	1,676,095	
b Actuarial value	1,676,095	

3 Funding target/participant count breakdown

	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 1	0
b For terminated vested participants	3b 0	0
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	1,570,189
(3) Total active	3c(3) 6	1,570,189
d Total	3d 7	1,570,189

4 If the plan is at-risk, check the box and complete lines a and b ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		

5 Effective interest rate **5** 6.11**6 Target normal cost** **6** 320,827**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

Signature of actuary

Aaron Venouziou

Type or print name of actuary

Pencert, LTD

Firm name

735 North Cass Avenue

US Westmont

IL 60559

Address of the firm

05/05/2011

Date

11-02291

Most recent enrollment number

(630) 789-0700

Telephone number (including area code)

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2010
v.092308.1

Part II Beginning of year carryover and prefunding balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (item 13 from prior year)	0	154,285
8 Portion used to offset prior year's funding requirement (item 35 from prior year)	0	0
9 Amount remaining (item 7 minus item 8)	0	154,285
10 Interest on item 9 using prior year's actual return of <u>31.37</u> %	0	48,399
11 Prior year's excess contributions to be added to prefunding balance:		
a Excess contributions (item 38 from prior year)		76,870
b Interest on (a) using prior year's effective rate of <u>6.18</u> %		4,751
c Total available at beginning of current plan year to add to prefunding balance		81,621
d Portion of item (c) to be added to prefunding balance		81,621
12 Reduction in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (item 9 + item 10 + item 11d - item 12).	0	284,305

Part III Funding percentages

14 Funding target attainment percentage	14	88.63 %
15 Adjusted funding target attainment percentage	15	106.74 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	64.63 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls**18** Contributions made to the plan for the the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
02/23/2011	288,000		04/14/2011	257,200	
Totals ▶ 18(b)				545,200	18(c) 0

19 Discounted employer contributions -- see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	500,016

20 Quarterly contributions and liquidity shortfall(s):

a Did the plan have a "funding shortfall" for the prior year?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
c If 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:	1st segment	2nd segment	3rd segment	<input type="checkbox"/> N/A, full yield curve used
a Segment rates:	4.60 %	6.65 %	6.76 %	
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	<input checked="" type="checkbox"/> Prescribed -- combined <input type="checkbox"/> Prescribed -- separate <input type="checkbox"/> Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	28 0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	29 0
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	30 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	31 320,827
32 Amortization installments:	
a Net shortfall amortization installment	Outstanding Balance 321,600 Installment 63,756
b Waiver amortization installment	0 0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year) and the waived amount	33 0
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33)	34 384,583
35 Balances used to offset funding requirement	Carryover balance Prefunding Balance Total balance
36 Additional cash requirement (item 34 minus item 35)	36 384,583
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (item 19c)	37 500,016
38 Interest-adjusted excess contributions for current year (see instructions)	38 115,433
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	39
40 Unpaid minimum required contribution for all years	40