

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).  <p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p>	OMB Nos. 1210-0110 1210-0089  <b>2012</b>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
For calendar plan year 2012 or fiscal plan year beginning <u>03/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	<input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or <input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____
B This return/report is:	<input checked="" type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report; <input type="checkbox"/> an amended return/report; <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here. . . . .	<input type="checkbox"/>
D Check box if filing under:	<input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program; <input type="checkbox"/> special extension (enter description)

<b>Part II</b>	<b>Basic Plan Information</b> —enter all requested information				
<b>1a</b> Name of plan CORDEN PHARMA COLORADO, INC. 401(K) PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"><b>1b</b> Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;">001</td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan 03/01/2012</td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ▶	001	<b>1c</b> Effective date of plan 03/01/2012	
<b>1b</b> Three-digit plan number (PN) ▶	001				
<b>1c</b> Effective date of plan 03/01/2012					
<b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)  CORDEN PHARMA COLORADO, INC.  2075 NORTH 55TH STREET BOULDER, CO 80301	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td><b>2b</b> Employer Identification Number (EIN) 84-0631676</td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number 303-938-6478</td> </tr> <tr> <td><b>2d</b> Business code (see instructions) 424600</td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN) 84-0631676	<b>2c</b> Sponsor's telephone number 303-938-6478	<b>2d</b> Business code (see instructions) 424600	
<b>2b</b> Employer Identification Number (EIN) 84-0631676					
<b>2c</b> Sponsor's telephone number 303-938-6478					
<b>2d</b> Business code (see instructions) 424600					

**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 accompanying schedules, statements and attachments, 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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.  <b>Signature of plan administrator</b>	10/14/2013  Date	JUDI GOTSKI  Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	<b>Signature of employer/plan sponsor</b>	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>	<b>Signature of DFE</b>	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address  CORDEN PHARMA COLORADO, INC.  2075 NORTH 55TH STREET BOULDER, CO 80301		<b>3b</b> Administrator's EIN 84-0631676  <b>3c</b> Administrator's telephone number 303-938-6478
<b>4</b> 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: <b>a</b> Sponsor's name		<b>4b</b> EIN  <b>4c</b> PN
<b>5</b> Total number of participants at the beginning of the plan year		<b>5</b> 200
<b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).		
<b>a</b> Active participants.....	<b>6a</b>	207
<b>b</b> Retired or separated participants receiving benefits.....	<b>6b</b>	0
<b>c</b> Other retired or separated participants entitled to future benefits.....	<b>6c</b>	3
<b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b>	210
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	<b>6e</b>	0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b>	210
<b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	<b>6g</b>	203
<b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b>	0
<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....		<b>7</b>
<b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D  <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
<b>9a</b> Plan funding arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor		<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
<b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
<b>a Pension Schedules</b> (1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)  (2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary  (3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		<b>b General Schedules</b> (1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information) (2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan) (3) <input type="checkbox"/> <b>A</b> (Insurance Information) (4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information) (5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information) (6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)

<b>SCHEDULE C</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	OMB No. 1210-0110
		<b>2012</b>
		<b>This Form is Open to Public Inspection.</b>

For calendar plan year 2012 or fiscal plan year beginning **03/01/2012** and ending **12/31/2012**

<b>A</b> Name of plan <b>CORDEN PHARMA COLORADO, INC. 401(K) PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>CORDEN PHARMA COLORADO, INC.</b>	<b>D</b> Employer Identification Number (EIN) <b>84-0631676</b>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation  
**FID.INV.INST.OPS.CO.**

**04-2647786**

**(b)** Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
64 65 60	RECORDKEEPER	75	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

HORAN SECURITIES INC

31-1448612

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
61	ADVISOR	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

**(a)** Enter name and EIN or address (see instructions)

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**(a)** Enter name and EIN or address (see instructions)

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**(a)** Enter name and EIN or address (see instructions)

<b>(b)</b> Service Code(s)	<b>(c)</b> Relationship to employer, employee organization, or person known to be a party-in-interest	<b>(d)</b> Enter direct compensation paid by the plan. If none, enter -0-.	<b>(e)</b> Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	<b>(f)</b> Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	<b>(g)</b> Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	<b>(h)</b> Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
BLK RK EQUITY DIV I - BNY MELLON INV P.O. BOX 9793 PROVIDENCE, RI 02940	0.25%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREY BASIC S&P 500 - DREYFUS TRANSF  13-2614959	0.15%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DREY SM CAP STK IDX - DREYFUS TRANS  13-2614959	0.15%	

**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPP DEVELOPING MKT Y - OFI GLOBAL A TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPPHMR DISCOVERY Y - OFI GLOBAL ASS TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PERKINS MID CP VAL T - JANUS SERVIC	0.25%	
43-1804048		



**Part I Service Provider Information (continued)**

**3** If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>PRU/J MID CAP GR Z - PRUDENTIAL MUT</p> <p>22-3703799</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>0.25%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>HORAN SECURITIES INC</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">61</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>OPP DEVELOPING MKT Y - OPPENHEIMERF</p> <p>13-2953455</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>\$5M+=0.25%</p>		
<p>(a) Enter service provider name as it appears on line 2</p> <p>HORAN SECURITIES INC</p>		
<p>(b) Service Codes (see instructions)</p> <p style="text-align: center;">61</p>		
<p>(c) Enter amount of indirect compensation</p> <p style="text-align: center;">0</p>		
<p>(d) Enter name and EIN (address) of source of indirect compensation</p> <p>OPPHMR DISCOVERY Y - OPPENHEIMERFUN</p> <p>13-2953455</p>		
<p>(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.</p> <p>\$5M+=0.25%</p>		

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

**Part III** **Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

## DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

2012

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

For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 12/31/2012

**A** Name of plan  
CORDEN PHARMA COLORADO, INC. 401(K) PLAN

<b>B</b> Three-digit plan number (PN)	001
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**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500  
CORDEN PHARMA COLORADO, INC.

**D** Employer Identification Number (EIN)  
84-0631676

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE: **WF STABLE VALUE**

**b** Name of sponsor of entity listed in (a): **WELLS FARGO BANK, N.A.**

<b>c</b> EIN-PN <a href="#">94-6751924-001</a>	<b>d</b> Entity code <a href="#">C</a>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">166685</a>
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity  
code**e** Dollar value of interest in MTIA, CCT, PSA, or  
103-12 IE at end of year (see instructions)

**Part II Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN**a** Plan name**b** Name of  
plan sponsor**c** EIN-PN

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).  <b>► File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <div style="border: 1px solid black; padding: 5px; font-size: 1.2em; font-weight: bold;">2012</div>  <b>This Form is Open to Public Inspection</b>
For calendar plan year 2012 or fiscal plan year beginning <u>03/01/2012</u> and ending <u>12/31/2012</u>		
<b>A</b> Name of plan <u>CORDEN PHARMA COLORADO, INC. 401(K) PLAN</u>		<b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>CORDEN PHARMA COLORADO, INC.</u>		<b>D</b> Employer Identification Number (EIN)  <u>84-0631676</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
<b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.				
	<b>Assets</b>			
<b>a</b>	Total noninterest-bearing cash .....	<b>1a</b>		
<b>b</b>	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions .....	<b>1b(1)</b>		
	(2) Participant contributions .....	<b>1b(2)</b>		
	(3) Other.....	<b>1b(3)</b>		
<b>c</b>	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>		
	(2) U.S. Government securities.....	<b>1c(2)</b>		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred .....	<b>1c(3)(A)</b>		
	(B) All other.....	<b>1c(3)(B)</b>		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred .....	<b>1c(4)(A)</b>		
	(B) Common .....	<b>1c(4)(B)</b>		
	(5) Partnership/joint venture interests .....	<b>1c(5)</b>		
	(6) Real estate (other than employer real property) .....	<b>1c(6)</b>		
	(7) Loans (other than to participants) .....	<b>1c(7)</b>		
	(8) Participant loans .....	<b>1c(8)</b>		
	(9) Value of interest in common/collective trusts.....	<b>1c(9)</b>	0	166685
	(10) Value of interest in pooled separate accounts.....	<b>1c(10)</b>		
	(11) Value of interest in master trust investment accounts .....	<b>1c(11)</b>		
	(12) Value of interest in 103-12 investment entities .....	<b>1c(12)</b>		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	0	7379047
	(14) Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>		
	(15) Other .....	<b>1c(15)</b>		

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities .....	<b>1d(1)</b>		
(2) Employer real property .....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation .....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e) .....	<b>1f</b>	0	7545732

**Liabilities**

<b>g</b> Benefit claims payable .....	<b>1g</b>		
<b>h</b> Operating payables .....	<b>1h</b>		
<b>i</b> Acquisition indebtedness .....	<b>1i</b>		
<b>j</b> Other liabilities .....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j) .....	<b>1k</b>	0	0

**Net Assets**

<b>l</b> Net assets (subtract line 1k from line 1f) .....	<b>1l</b>	0	7545732
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**Part II Income and Expense Statement**

**2** Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

**Income**

		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers .....	<b>2a(1)(A)</b>	749245	
<b>(B)</b> Participants .....	<b>2a(1)(B)</b>	1234373	
<b>(C)</b> Others (including rollovers) .....	<b>2a(1)(C)</b>	5544183	
(2) Noncash contributions .....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		7527801
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities .....	<b>2b(1)(B)</b>		
<b>(C)</b> Corporate debt instruments .....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants) .....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans .....	<b>2b(1)(E)</b>		
<b>(F)</b> Other .....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		
<b>(2) Dividends: <b>(A)</b> Preferred stock .....</b>		<b>2b(2)(A)</b>	
<b>(B)</b> Common stock .....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds) .....	<b>2b(2)(C)</b>	143397	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		143397
(3) Rents .....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....</b>		<b>2b(4)(A)</b>	
<b>(B)</b> Aggregate carrying amount (see instructions) .....	<b>2b(4)(B)</b>		
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....</b>		<b>2b(5)(A)</b>	
<b>(B)</b> Other .....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		



		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		782
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	<b>2b(10)</b>		18124
<b>c</b> Other income.....	<b>2c</b>		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total.....	<b>2d</b>		7690104

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	144297	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
(3) Other .....	<b>2e(3)</b>		
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		144297
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions).....	<b>2g</b>		
<b>h</b> Interest expense.....	<b>2h</b>		
<b>i</b> Administrative expenses: (1) Professional fees .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>		
(3) Investment advisory and management fees .....	<b>2i(3)</b>		
(4) Other .....	<b>2i(4)</b>	75	
(5) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(4)</b> .....	<b>2i(5)</b>		75
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total.....	<b>2j</b>		144372

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		7545732
<b>l</b> Transfers of assets:			
(1) To this plan.....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**Part III Accountant's Opinion**

**3** Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

**a** The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

**c** Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: BROCK AND COMPANY CPAS P.C.

(2) EIN: 84-0930288

**d** The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

**4** CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

**b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
<b>4a</b>		X	
<b>4b</b>		X	

	Yes	No	Amount
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	X		1000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser? .....		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....		X	

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?

If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

**5b** 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.)

**5b(1)** Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

## Part V Trust Information (optional)

**6a** Name of trust

**6b** Trust's EIN

<b>SCHEDULE R</b> <b>(Form 5500)</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Retirement Plan Information</b>  This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).  ▶ <b>File as an attachment to Form 5500.</b>	OMB No. 1210-0110  <b>2012</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2012 or fiscal plan year beginning 03/01/2012 and ending 12/31/2012

<b>A</b> Name of plan <u>CORDEN PHARMA COLORADO, INC. 401(K) PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶ <u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>CORDEN PHARMA COLORADO, INC.</u>	<b>D</b> Employer Identification Number (EIN) <u>84-0631676</u>

<b>Part I</b>	<b>Distributions</b>
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All references to distributions relate only to payments of benefits during the plan year.

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	<u>0</u>
<b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):  EIN(s): <u>04-6568107</u>		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	<b>3</b>	

<b>Part II</b>	<b>Funding Information</b> (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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 ruling letter granting the waiver. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	<b>6c</b>		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</b> If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

**13** Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

**d** Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

**e** Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

<b>a</b> The current year .....	<b>14a</b>	
<b>b</b> The plan year immediately preceding the current plan year .....	<b>14b</b>	
<b>c</b> The second preceding plan year .....	<b>14c</b>	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers .....	<b>16b</b>	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. .... ☐

**Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans**

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ..... ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

**a** Enter the percentage of plan assets held as:  
 Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%

**b** Provide the average duration of the combined investment-grade and high-yield debt:  
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

**c** What duration measure was used to calculate line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_



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# **Corden Pharma Colorado, Inc. 401(k) Plan**

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**Independent Auditor's Report  
and Financial Statements**

*December 31, 2012 and  
March 1, 2012 (Plan Inception)*

# Corden Pharma Colorado, Inc. 401(k) Plan

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### **Independent Auditor's Report**

To the Plan Sponsor of the  
Corden Pharma Colorado, Inc. 401(k) Plan:

#### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Corden Pharma Colorado, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and March 1, 2012 (Plan Inception), and the related statement of changes in net assets available for benefits for the period from March 1, 2012 (Plan Inception) through December 31, 2012, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

#### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2012 and March 1, 2012 (Plan Inception), and for the period from March 1, 2012 (Plan Inception) through December 31, 2012, that the information provided to the Plan Administrator by the trustee is complete and accurate.

#### **Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

#### **Other Matter**

The supplemental schedule, Schedule H, Line 4i: Schedule of Assets (Held at End of Year), as of December 31, 2012, is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.



**Report on Form and Content in Compliance With DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Brock and Company CPAs P.C.*

Certified Public Accountants

Littleton, Colorado  
October 8, 2013

# Corden Pharma Colorado, Inc. 401(k) Plan

## Statements of Net Assets Available for Benefits

December 31, 2012 and March 1, 2012 (Plan Inception)

	<u>December 31, 2012</u>	<u>March 1, 2012 (Plan Inception)</u>
<b>ASSETS</b>		
<b>Investments, at fair value (Notes 2, 3 and 4)</b>		
Mutual funds	\$ 7,379,047	\$ -
Common collective trust	<u>171,519</u>	<u>-</u>
<b>Net assets available for benefits, at fair value</b>	<b>7,550,566</b>	<b>-</b>
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	<u>(4,834)</u>	<u>-</u>
<b>Net assets available for benefits</b>	<b><u>\$ 7,545,732</u></b>	<b><u>\$ -</u></b>

# Corden Pharma Colorado, Inc. 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

Period from March 1, 2012 (Plan Inception) through December 31, 2012

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### Additions to (deductions from) net assets attributed to:

#### Investment income (Notes 2 and 3):

Net appreciation in fair value of investments  
Interest and dividends

\$ 18,906  
143,397

#### Total investment income

162,303

#### Contributions:

Employer  
Participant  
Rollovers

749,245  
1,234,373  
5,544,183

#### Total contributions

7,527,801

#### Payments:

Benefits paid to participants  
Administrative fees

(144,297)  
(75)

#### Total payments

(144,372)

Net increase in net assets available for benefits

7,545,732

Net assets available for benefits, beginning of period

-

Net assets available for benefits, end of period

\$ 7,545,732

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 1 – Description of the Plan

The following description of the Corden Pharma Colorado, Inc. (the "Company," "Employer" or "Plan sponsor") 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

a. **General** The Plan is a defined contribution plan, which went into effect March 1, 2012, that is generally available to all employees of the Company (excluding employees covered by a collective bargaining agreement, residents of Puerto Rico, nonresident aliens, and interns) who are age 18 or older. Once satisfying the eligibility requirements, employees may enter the Plan on the first of the month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

b. **Contributions** The following types of contributions are allowable under the Plan:

- **Salary Deferral Contributions** – Participants may contribute a percentage of their pre-tax compensation, as defined in the Plan document, subject to limitations. Participants may also elect to make an after-tax Roth contribution to the Plan. A participant's total contribution cannot exceed \$17,000 (\$22,500 if 50 or older) in calendar year 2012.

The Plan has a Qualified Automatic Contribution Arrangement ("QACA"). Unless a participant elects otherwise after being given proper notice, 4% of compensation will be withheld from their compensation each payroll period as an employee pre-tax elective deferral contribution and will be contributed to the Plan. Such percentage will be increased annually by 1% until a 6% elective pre-tax deferral contribution percentage is reached.

- **Safe Harbor Matching Employer Contributions** – The Employer makes a safe harbor matching Employer contribution each payroll period to eligible participants in an amount equal to 100% of the first 6% of a participant's compensation.
- **Discretionary Matching Employer Contributions** – The Employer may contribute additional matching amounts each Plan year to eligible participants based on such participants' eligible compensation contributed to the Plan. Such contribution is limited to 4% of eligible compensation. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Employer did not make a discretionary matching Employer contribution.
- **Discretionary Non-Elective Employer Contributions** – The Employer may make a discretionary non-elective Employer contribution to those eligible participants who have completed 1,000 hours of service during the Plan year and who are actively employed as of the last day of the Plan year. This contribution is allocated to each eligible participant's account in the ratio that each participant's compensation bears to the compensation of all eligible participants. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Employer did not make a discretionary non-elective Employer contribution.
- **Rollover Contributions** – Certain amounts distributed to participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants.

c. **Participant Accounts** Each participant's account is credited with the participant's contributions (salary deferral and rollovers, if any) and an allocation of (a) the Employer's contribution (safe harbor matching, discretionary matching, and discretionary non-elective), if any, (b) fund earnings or losses, and (c) administrative expenses, if any. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

---

### Note 1 – Description of the Plan (continued)

d. **Vesting** Participants are immediately vested in their salary deferral contributions, rollover contributions, and related earnings thereon.

Vesting in the Employer's contribution portion of their accounts is based on years of service, as defined in the Plan document, and differs based on whether the Employer contribution is a safe harbor matching contribution, a discretionary matching contribution, or a nonelective contribution, as follows:

<u>Years of Service</u>	<u>Discretionary Employer Matching and Nonelective Contributions</u>	<u>Employer Safe Harbor Matching Contributions</u>
	<u>Vested %</u>	<u>Vested %</u>
Less than 1 year	0%	0%
1	25%	25%
2	50%	100%
3	75%	
4	100%	

Furthermore, participants become 100% vested in their Employer contribution portion of their accounts upon the following events:

- Attainment of normal retirement age, as defined;
- Participant's death;
- Participant becomes disabled as defined under the Plan; or
- Plan termination or partial Plan termination.

e. **Forfeitures** When certain terminations of Plan participation occur, the non-vested portion represents a forfeiture. Forfeitures are used to pay administrative expenses of the Plan or are used to reduce future Employer contributions. As of December 31, 2012, there was no balance in the forfeitures account.

f. **Investment Options** Participants may direct their investments into various mutual funds and a common collective trust.

g. **Payment of Benefits** Benefits to participants or beneficiaries generally are payable as a lump sum equal to the value of their vested account balance upon retirement, disability, death or termination of the participant. Additionally, participants may request in-service withdrawals of their rollover contributions account as well as certain portions of their accounts while performing qualified military service, upon attainment of age 59½, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 2 – Summary of Significant Accounting Policies

a. **Basis of Accounting and Use of Estimates** The financial statements of the Plan are prepared using the accrual method of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those estimates.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is based on the net asset value of the fund as reported by the investment advisor. The Statements of Net Assets Available for Benefits present the fair value of the investment in the collective trust as well as the adjustment of the investment in the collective trust from fair value to contract value relating to the investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

b. **Investment Valuation and Income Recognition** The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net realized and unrealized gains and losses are shown in the accompanying financial statements as net appreciation in fair value of investments and are determined as the difference between fair value at the beginning of the period (or date purchased during the period) and selling price or period end fair value.

c. **Benefit Payments** Benefits are recorded when paid.

d. **Expenses** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Included in administrative expenses are recordkeeping charges, account maintenance fees, and other administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

e. **Subsequent Events** Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2013, which is the date the financial statements were available to be issued.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

### Note 3 – Investments

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2012:

	2012	
	Shares/ Units	Value
<b>Mutual Funds:</b>		
BLKRK EQUITY DIV I	31,036	\$ 618,541
FA GROWTH OPPS I	20,309	873,307
FA INFLA PROTCT BD I	32,367	431,131
FA FREEDOM 2020 I	47,219	594,020
FA FREEDOM 2030 I	120,000	1,526,405
FA FREEDOM 2035 I	37,394	450,222

For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$18,906, as follows:

Mutual Funds	\$ 18,124
Common Collective Trust	782
	<u>\$ 18,906</u>

### Note 4 – Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

**Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2** Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

### Note 4 – Fair Value Measurements (continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at December 31, 2012 and March 1, 2012 (Plan Inception). The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds are valued at the quoted net asset value ("NAV") of shares held by the Plan at year end.
- The common collective trust is valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

Fair Value Measurements at December 31, 2012				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<b>Common Collective Trust:</b>				
Stable Value Fund	\$ -	\$ 171,519	\$ -	\$ 171,519
<b>Mutual Funds:</b>				
Target Date Funds	3,079,249	-	-	3,079,249
Growth Funds	1,566,068	-	-	1,566,068
Value Funds	1,038,307	-	-	1,038,307
Blend Funds	694,308	-	-	694,308
Bond Funds	800,947	-	-	800,947
Real Estate	200,168	-	-	200,168
<b>Total Mutual Funds</b>	<b>7,379,047</b>	<b>-</b>	<b>-</b>	<b>7,379,047</b>
<b>Total Assets at Fair Value</b>	<b>\$ 7,379,047</b>	<b>\$ 171,519</b>	<b>\$ -</b>	<b>\$ 7,550,566</b>



# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 4 – Fair Value Measurements (continued)

#### *Changes in Fair Value Levels*

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Company evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, there were no significant transfers in or out of levels 1, 2 or 3.

#### *Investments in Certain Entities that Calculate NAV per Unit*

The Plan's investment in the Wells Fargo Stable Value Fund M, a common collective trust, is valued at fair value based on the NAV of units held by the Plan at year end. The use of NAV for the common collective trust is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemptions. The investment has a stable value fund strategy that seeks to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposits, by investing in investment contracts and security-backed contracts. The fair value of the investment as of December 31, 2012, is \$171,519.

### Note 5 – Information Certified by the Trustee

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee of the Plan has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and March 1, 2012 (Plan Inception), and Note 3;
- Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and March 1, 2012 (Plan Inception);
- Investment amounts within the fair value tables as shown in Note 4;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the period from March 1, 2012 (Plan Inception) through December 31, 2012, and Note 3; and
- The investment information presented in the Schedule of Assets (Held at End of Year) as of December 31, 2012, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 6 – Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination or partial termination, affected participants will become 100% vested in their accounts.

### Note 7 – Income Taxes

The Plan sponsor has adopted a Fidelity Volume Submitter Profit Sharing Plan Document ("volume submitter plan"). The volume submitter plan received a favorable opinion letter from the IRS on March 31, 2008 which stated that the volume submitter plan is qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the volume submitter plan and the Plan have been amended since receiving the IRS determination letter, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan sponsor believes that the Plan is qualified under Section 401(a) of the IRC and the related Trust is tax exempt as of December 31, 2012 and March 1, 2012 (Plan Inception). Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and March 1, 2012 (Plan Inception), there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

### Note 8 – Party-In-Interest Transactions

Certain Plan investments are shares of mutual funds offered by Fidelity Management Trust Company. As Fidelity Management Trust Company is the trustee of the Plan, these transactions qualify as party-in-interest transactions. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

### Note 9 – Risks and Uncertainties

The Plan provides for various investment options in mutual funds and a common collective trust. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Schedule H, Line 4i: Schedule of Assets (Held at End of Year)

EIN: 84-0631676 PN: 001

December 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Units/ Shares	Current Value
Fidelity Management Trust Company	<b>Mutual Funds:</b>		
	PRU/J MID CAP GR Z	8,897	\$ 288,430
	DREY SM CAP STK IDX	10,542	231,398
	OPP DEVELOPING MKT Y	7,409	258,440
	DREY BASIC S&P 500	5,448	158,857
	BLKRK EQUITY DIV I	31,036	618,541
	PERKINS MID CP VAL T	9,812	209,381
	OPPHMR DISCOVERY Y	2,309	145,891
	* FA LARGE CAP I	2,378	50,978
	* FA GROWTH OPPS I	20,309	873,307
	* FA REAL ESTATE I	10,084	200,168
	* FA INFLA PROTCT BD I	32,367	431,131
	* FA FREEDOM 2005 I	413	4,805
	* FA FREEDOM 2010 I	63	761
	* FA FREEDOM 2015 I	4,962	59,944
	* FA FREEDOM 2020 I	47,219	594,020
	* FA FREEDOM 2025 I	12,654	153,872
	* FA FREEDOM 2030 I	120,000	1,526,405
	* FA FREEDOM 2035 I	37,394	450,222
	* FA FREEDOM 2040 I	11,997	154,162
	* FA FREEDOM 2045 I	10,272	101,181
	* FA FREEDOM 2050 I	1,240	12,131
	* FA FREEDOM 2055 I	1,282	12,691
	* FA FREEDOM INC I	819	9,055
	* FA TOTAL BOND INST	33,804	369,816
	* FA SM CAP VAL INST	13,003	210,385
	* FA INTL DISCOVERY I	7,664	253,075
	<b>Total Mutual Funds</b>		<b>7,379,047</b>
	<b>Common Collective Trust:</b>		
	WF STABLE VALUE FUND M	3,534	171,519
	<b>Total Assets (Held at End of Year)</b>		<b>\$ 7,550,566</b>

\* Represents a party-in-interest.



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# **Corden Pharma Colorado, Inc. 401(k) Plan**

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**Independent Auditor's Report  
and Financial Statements**

*December 31, 2012 and  
March 1, 2012 (Plan Inception)*

# Corden Pharma Colorado, Inc. 401(k) Plan

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### **Independent Auditor's Report**

To the Plan Sponsor of the  
Corden Pharma Colorado, Inc. 401(k) Plan:

#### **Report on the Financial Statements**

We were engaged to audit the accompanying financial statements of the Corden Pharma Colorado, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and March 1, 2012 (Plan Inception), and the related statement of changes in net assets available for benefits for the period from March 1, 2012 (Plan Inception) through December 31, 2012, and the related notes to the financial statements.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

#### **Basis for Disclaimer of Opinion**

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee as of December 31, 2012 and March 1, 2012 (Plan Inception), and for the period from March 1, 2012 (Plan Inception) through December 31, 2012, that the information provided to the Plan Administrator by the trustee is complete and accurate.

#### **Disclaimer of Opinion**

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

#### **Other Matter**

The supplemental schedule, Schedule H, Line 4i: Schedule of Assets (Held at End of Year), as of December 31, 2012, is required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

**Report on Form and Content in Compliance With DOL Rules and Regulations**

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, has been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

*Brock and Company CPAs P.C.*

Certified Public Accountants

Littleton, Colorado  
October 8, 2013

# Corden Pharma Colorado, Inc. 401(k) Plan

## Statements of Net Assets Available for Benefits

December 31, 2012 and March 1, 2012 (Plan Inception)

	<u>December 31, 2012</u>	<u>March 1, 2012 (Plan Inception)</u>
<b>ASSETS</b>		
<b>Investments, at fair value (Notes 2, 3 and 4)</b>		
Mutual funds	\$ 7,379,047	\$ -
Common collective trust	<u>171,519</u>	<u>-</u>
<b>Net assets available for benefits, at fair value</b>	<b>7,550,566</b>	<b>-</b>
Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts	<u>(4,834)</u>	<u>-</u>
<b>Net assets available for benefits</b>	<b><u>\$ 7,545,732</u></b>	<b><u>\$ -</u></b>



# Corden Pharma Colorado, Inc. 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

Period from March 1, 2012 (Plan Inception) through December 31, 2012

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### Additions to (deductions from) net assets attributed to:

#### Investment income (Notes 2 and 3):

Net appreciation in fair value of investments  
Interest and dividends

\$ 18,906  
143,397

#### Total investment income

162,303

#### Contributions:

Employer  
Participant  
Rollovers

749,245  
1,234,373  
5,544,183

#### Total contributions

7,527,801

#### Payments:

Benefits paid to participants  
Administrative fees

(144,297)  
(75)

#### Total payments

(144,372)

Net increase in net assets available for benefits

7,545,732

Net assets available for benefits, beginning of period

-

Net assets available for benefits, end of period

\$ 7,545,732

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 1 – Description of the Plan

The following description of the Corden Pharma Colorado, Inc. (the "Company," "Employer" or "Plan sponsor") 401(k) Plan (the "Plan") provides only general information. Participants and all others should refer to the Plan document for a more complete description of the Plan's provisions.

a. **General** The Plan is a defined contribution plan, which went into effect March 1, 2012, that is generally available to all employees of the Company (excluding employees covered by a collective bargaining agreement, residents of Puerto Rico, nonresident aliens, and interns) who are age 18 or older. Once satisfying the eligibility requirements, employees may enter the Plan on the first of the month. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Benefits under the Plan are not guaranteed by the Pension Benefit Guaranty Corporation.

b. **Contributions** The following types of contributions are allowable under the Plan:

- **Salary Deferral Contributions** – Participants may contribute a percentage of their pre-tax compensation, as defined in the Plan document, subject to limitations. Participants may also elect to make an after-tax Roth contribution to the Plan. A participant's total contribution cannot exceed \$17,000 (\$22,500 if 50 or older) in calendar year 2012.

The Plan has a Qualified Automatic Contribution Arrangement ("QACA"). Unless a participant elects otherwise after being given proper notice, 4% of compensation will be withheld from their compensation each payroll period as an employee pre-tax elective deferral contribution and will be contributed to the Plan. Such percentage will be increased annually by 1% until a 6% elective pre-tax deferral contribution percentage is reached.

- **Safe Harbor Matching Employer Contributions** – The Employer makes a safe harbor matching Employer contribution each payroll period to eligible participants in an amount equal to 100% of the first 6% of a participant's compensation.
- **Discretionary Matching Employer Contributions** – The Employer may contribute additional matching amounts each Plan year to eligible participants based on such participants' eligible compensation contributed to the Plan. Such contribution is limited to 4% of eligible compensation. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Employer did not make a discretionary matching Employer contribution.
- **Discretionary Non-Elective Employer Contributions** – The Employer may make a discretionary non-elective Employer contribution to those eligible participants who have completed 1,000 hours of service during the Plan year and who are actively employed as of the last day of the Plan year. This contribution is allocated to each eligible participant's account in the ratio that each participant's compensation bears to the compensation of all eligible participants. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Employer did not make a discretionary non-elective Employer contribution.
- **Rollover Contributions** – Certain amounts distributed to participants from other qualified employee benefit plans may be rolled into the Plan.

All contributions are allocated to the Plan's investment funds at the direction of the participants.

c. **Participant Accounts** Each participant's account is credited with the participant's contributions (salary deferral and rollovers, if any) and an allocation of (a) the Employer's contribution (safe harbor matching, discretionary matching, and discretionary non-elective), if any, (b) fund earnings or losses, and (c) administrative expenses, if any. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 1 – Description of the Plan (continued)

d. **Vesting** Participants are immediately vested in their salary deferral contributions, rollover contributions, and related earnings thereon.

Vesting in the Employer's contribution portion of their accounts is based on years of service, as defined in the Plan document, and differs based on whether the Employer contribution is a safe harbor matching contribution, a discretionary matching contribution, or a nonelective contribution, as follows:

<u>Years of Service</u>	<u>Discretionary Employer Matching and Nonelective Contributions</u>	<u>Employer Safe Harbor Matching Contributions</u>
	<u>Vested %</u>	<u>Vested %</u>
Less than 1 year	0%	0%
1	25%	25%
2	50%	100%
3	75%	
4	100%	

Furthermore, participants become 100% vested in their Employer contribution portion of their accounts upon the following events:

- Attainment of normal retirement age, as defined;
- Participant's death;
- Participant becomes disabled as defined under the Plan; or
- Plan termination or partial Plan termination.

e. **Forfeitures** When certain terminations of Plan participation occur, the non-vested portion represents a forfeiture. Forfeitures are used to pay administrative expenses of the Plan or are used to reduce future Employer contributions. As of December 31, 2012, there was no balance in the forfeitures account.

f. **Investment Options** Participants may direct their investments into various mutual funds and a common collective trust.

g. **Payment of Benefits** Benefits to participants or beneficiaries generally are payable as a lump sum equal to the value of their vested account balance upon retirement, disability, death or termination of the participant. Additionally, participants may request in-service withdrawals of their rollover contributions account as well as certain portions of their accounts while performing qualified military service, upon attainment of age 59½, or upon incurring a financial hardship, as defined in the Plan document, if certain criteria are met.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 2 – Summary of Significant Accounting Policies

a. **Basis of Accounting and Use of Estimates** The financial statements of the Plan are prepared using the accrual method of accounting. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to use estimates and assumptions that affect the accompanying financial statements and disclosures. Actual results could differ from those estimates.

Investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Plan invests in investment contracts through a collective trust. Contract value for this collective trust is based on the net asset value of the fund as reported by the investment advisor. The Statements of Net Assets Available for Benefits present the fair value of the investment in the collective trust as well as the adjustment of the investment in the collective trust from fair value to contract value relating to the investment contracts. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

b. **Investment Valuation and Income Recognition** The Plan's investments are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded when earned. Dividends are recorded on the ex-dividend date. Net realized and unrealized gains and losses are shown in the accompanying financial statements as net appreciation in fair value of investments and are determined as the difference between fair value at the beginning of the period (or date purchased during the period) and selling price or period end fair value.

c. **Benefit Payments** Benefits are recorded when paid.

d. **Expenses** Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Included in administrative expenses are recordkeeping charges, account maintenance fees, and other administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

e. **Subsequent Events** Management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2013, which is the date the financial statements were available to be issued.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

### Note 3 – Investments

The following presents investments that exceed 5% of net assets available for benefits as of December 31, 2012:

	2012	
	Shares/ Units	Value
<b>Mutual Funds:</b>		
BLKRK EQUITY DIV I	31,036	\$ 618,541
FA GROWTH OPPS I	20,309	873,307
FA INFLA PROTCT BD I	32,367	431,131
FA FREEDOM 2020 I	47,219	594,020
FA FREEDOM 2030 I	120,000	1,526,405
FA FREEDOM 2035 I	37,394	450,222

For the period from March 1, 2012 (Plan Inception) through December 31, 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$18,906, as follows:

Mutual Funds	\$ 18,124
Common Collective Trust	782
	<u>\$ 18,906</u>

### Note 4 – Fair Value Measurements

Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

**Level 1** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

**Level 2** Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability; and
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

**Level 3** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

### Note 4 – Fair Value Measurements (continued)

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

There have been no changes in the methodologies used at December 31, 2012 and March 1, 2012 (Plan Inception). The following is a description of the valuation methodologies used for assets measured at fair value:

- Mutual funds are valued at the quoted net asset value ("NAV") of shares held by the Plan at year end.
- The common collective trust is valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

Fair Value Measurements at December 31, 2012				
	Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3	Total
<b>Common Collective Trust:</b>				
Stable Value Fund	\$ -	\$ 171,519	\$ -	\$ 171,519
<b>Mutual Funds:</b>				
Target Date Funds	3,079,249	-	-	3,079,249
Growth Funds	1,566,068	-	-	1,566,068
Value Funds	1,038,307	-	-	1,038,307
Blend Funds	694,308	-	-	694,308
Bond Funds	800,947	-	-	800,947
Real Estate	200,168	-	-	200,168
<b>Total Mutual Funds</b>	<b>7,379,047</b>	<b>-</b>	<b>-</b>	<b>7,379,047</b>
<b>Total Assets at Fair Value</b>	<b>\$ 7,379,047</b>	<b>\$ 171,519</b>	<b>\$ -</b>	<b>\$ 7,550,566</b>

# Corden Pharma Colorado, Inc. 401(k) Plan

## Notes to Financial Statements

December 31, 2012 and March 1, 2012 (Plan Inception)

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### Note 4 – Fair Value Measurements (continued)

#### *Changes in Fair Value Levels*

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

The Company evaluated the significance of transfers between levels based upon the nature of the financial instrument and size of the transfer relative to total net assets available for benefits. For the period from March 1, 2012 (Plan Inception) through December 31, 2012, there were no significant transfers in or out of levels 1, 2 or 3.

#### *Investments in Certain Entities that Calculate NAV per Unit*

The Plan's investment in the Wells Fargo Stable Value Fund M, a common collective trust, is valued at fair value based on the NAV of units held by the Plan at year end. The use of NAV for the common collective trust is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments, or significant restrictions on redemptions. The investment has a stable value fund strategy that seeks to protect principal while providing a higher rate of return than shorter maturity investments, such as money market funds or certificates of deposits, by investing in investment contracts and security-backed contracts. The fair value of the investment as of December 31, 2012, is \$171,519.

### Note 5 – Information Certified by the Trustee

The Plan Administrator has elected the method of annual reporting and compliance permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, the trustee of the Plan has certified that the following data included in the accompanying financial statements and supplemental schedule is complete and accurate:

- Investments, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and March 1, 2012 (Plan Inception), and Note 3;
- Adjustment from fair value to contract value for interest in collective trust relating to fully benefit-responsive investment contracts, as shown in the Statements of Net Assets Available for Benefits as of December 31, 2012 and March 1, 2012 (Plan Inception);
- Investment amounts within the fair value tables as shown in Note 4;
- Investment income, as shown in the Statement of Changes in Net Assets Available for Benefits for the period from March 1, 2012 (Plan Inception) through December 31, 2012, and Note 3; and
- The investment information presented in the Schedule of Assets (Held at End of Year) as of December 31, 2012, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information except for comparing such information to the related information included in the financial statements and supplemental schedule.

# **Corden Pharma Colorado, Inc. 401(k) Plan**

## **Notes to Financial Statements**

December 31, 2012 and March 1, 2012 (Plan Inception)

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### **Note 6 – Plan Termination**

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan, subject to the provisions of ERISA. In the event of Plan termination or partial termination, affected participants will become 100% vested in their accounts.

### **Note 7 – Income Taxes**

The Plan sponsor has adopted a Fidelity Volume Submitter Profit Sharing Plan Document ("volume submitter plan"). The volume submitter plan received a favorable opinion letter from the IRS on March 31, 2008 which stated that the volume submitter plan is qualified under the applicable sections of the Internal Revenue Code ("IRC"). Although the volume submitter plan and the Plan have been amended since receiving the IRS determination letter, the Plan sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, the Plan sponsor believes that the Plan is qualified under Section 401(a) of the IRC and the related Trust is tax exempt as of December 31, 2012 and March 1, 2012 (Plan Inception). Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan sponsor has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and March 1, 2012 (Plan Inception), there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

### **Note 8 – Party-In-Interest Transactions**

Certain Plan investments are shares of mutual funds offered by Fidelity Management Trust Company. As Fidelity Management Trust Company is the trustee of the Plan, these transactions qualify as party-in-interest transactions. Fees paid for services rendered by parties-in-interest were based on customary and reasonable rates for such services.

### **Note 9 – Risks and Uncertainties**

The Plan provides for various investment options in mutual funds and a common collective trust. Investment securities, in general, are exposed to various risks, such as significant world events, interest rate, credit, and overall market volatility risk. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts presented in the statements of net assets available for benefits.



# Corden Pharma Colorado, Inc. 401(k) Plan

## Schedule H, Line 4i: Schedule of Assets (Held at End of Year)

EIN: 84-0631676 PN: 001

December 31, 2012

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment	Units/ Shares	Current Value
Fidelity Management Trust Company	<b>Mutual Funds:</b>		
	PRU/J MID CAP GR Z	8,897	\$ 288,430
	DREY SM CAP STK IDX	10,542	231,398
	OPP DEVELOPING MKT Y	7,409	258,440
	DREY BASIC S&P 500	5,448	158,857
	BLKRK EQUITY DIV I	31,036	618,541
	PERKINS MID CP VAL T	9,812	209,381
	OPPHMR DISCOVERY Y	2,309	145,891
	* FA LARGE CAP I	2,378	50,978
	* FA GROWTH OPPS I	20,309	873,307
	* FA REAL ESTATE I	10,084	200,168
	* FA INFLA PROTCT BD I	32,367	431,131
	* FA FREEDOM 2005 I	413	4,805
	* FA FREEDOM 2010 I	63	761
	* FA FREEDOM 2015 I	4,962	59,944
	* FA FREEDOM 2020 I	47,219	594,020
	* FA FREEDOM 2025 I	12,654	153,872
	* FA FREEDOM 2030 I	120,000	1,526,405
	* FA FREEDOM 2035 I	37,394	450,222
	* FA FREEDOM 2040 I	11,997	154,162
	* FA FREEDOM 2045 I	10,272	101,181
	* FA FREEDOM 2050 I	1,240	12,131
	* FA FREEDOM 2055 I	1,282	12,691
	* FA FREEDOM INC I	819	9,055
	* FA TOTAL BOND INST	33,804	369,816
	* FA SM CAP VAL INST	13,003	210,385
	* FA INTL DISCOVERY I	7,664	253,075
	<b>Total Mutual Funds</b>		<b>7,379,047</b>
	<b>Common Collective Trust:</b>		
	WF STABLE VALUE FUND M	3,534	171,519
	<b>Total Assets (Held at End of Year)</b>		<b>\$ 7,550,566</b>

\* Represents a party-in-interest.