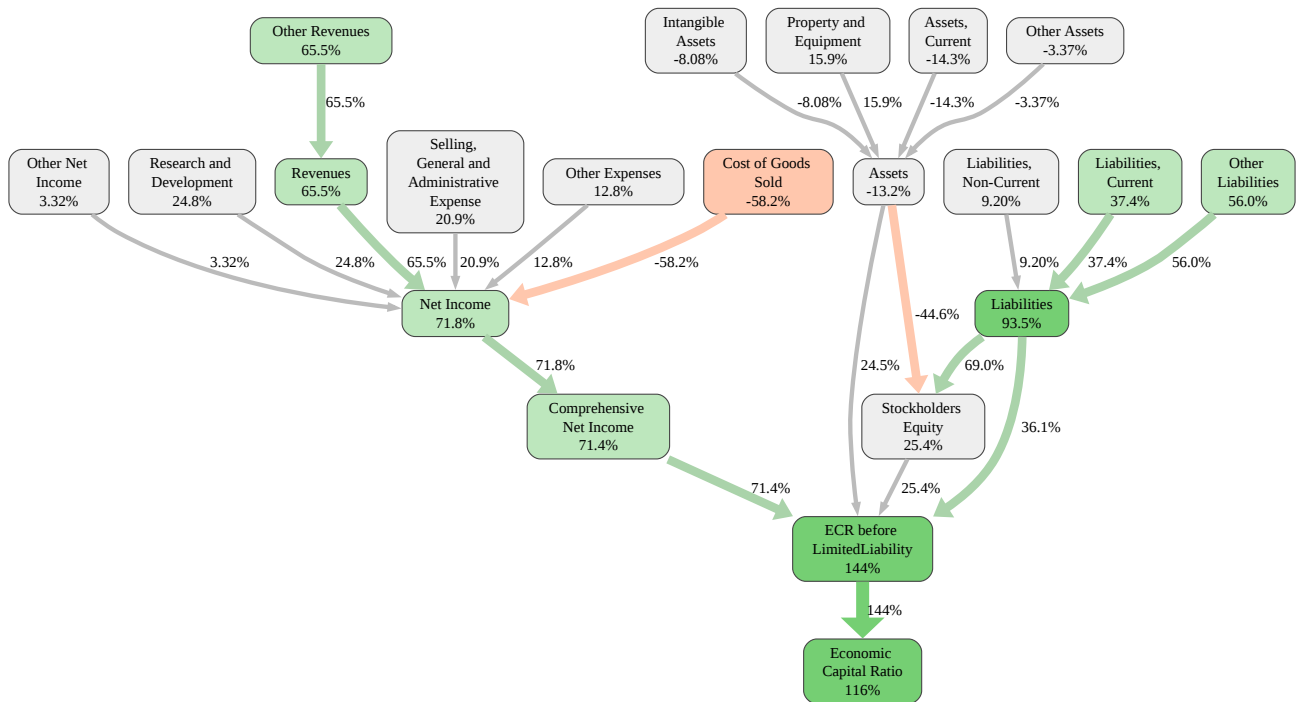




The relative strengths and weaknesses of Lannett CO INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Lannett CO INC compared to the market average is the variable Liabilities, increasing the Economic Capital Ratio by 93% points. The greatest weakness of Lannett CO INC is the variable Cost of Goods Sold, reducing the Economic Capital Ratio by 58% points.

The company's Economic Capital Ratio, given in the ranking table, is 358%, being 116% points above the market average of 243%.

Input Variable	Value in 1000 USD	Output Variable	Value in 1000 USD
Assets, Current	116,129	Assets	167,752
Cost of Goods Sold	93,634	Liabilities	38,943
Intangible Assets	2,547	Expenses	139,600
Liabilities, Current	33,099	Revenues	151,054
Liabilities, Non-Current	5,844	Stockholders Equity	128,809
Other Assets	8,935	Net Income	13,382
Other Compr. Net Income	-49	Comprehensive Net Income	13,358
Other Expenses	7,303	BaseVar	249,663
Other Liabilities	0	ECR before LimitedLiability	285%
Other Net Income	1,928	Economic Capital Ratio	358%
Other Revenues	151,054		
Property and Equipment	40,141		
Research and Development	16,253		
Selling, General and Administrative Expense	22,410		