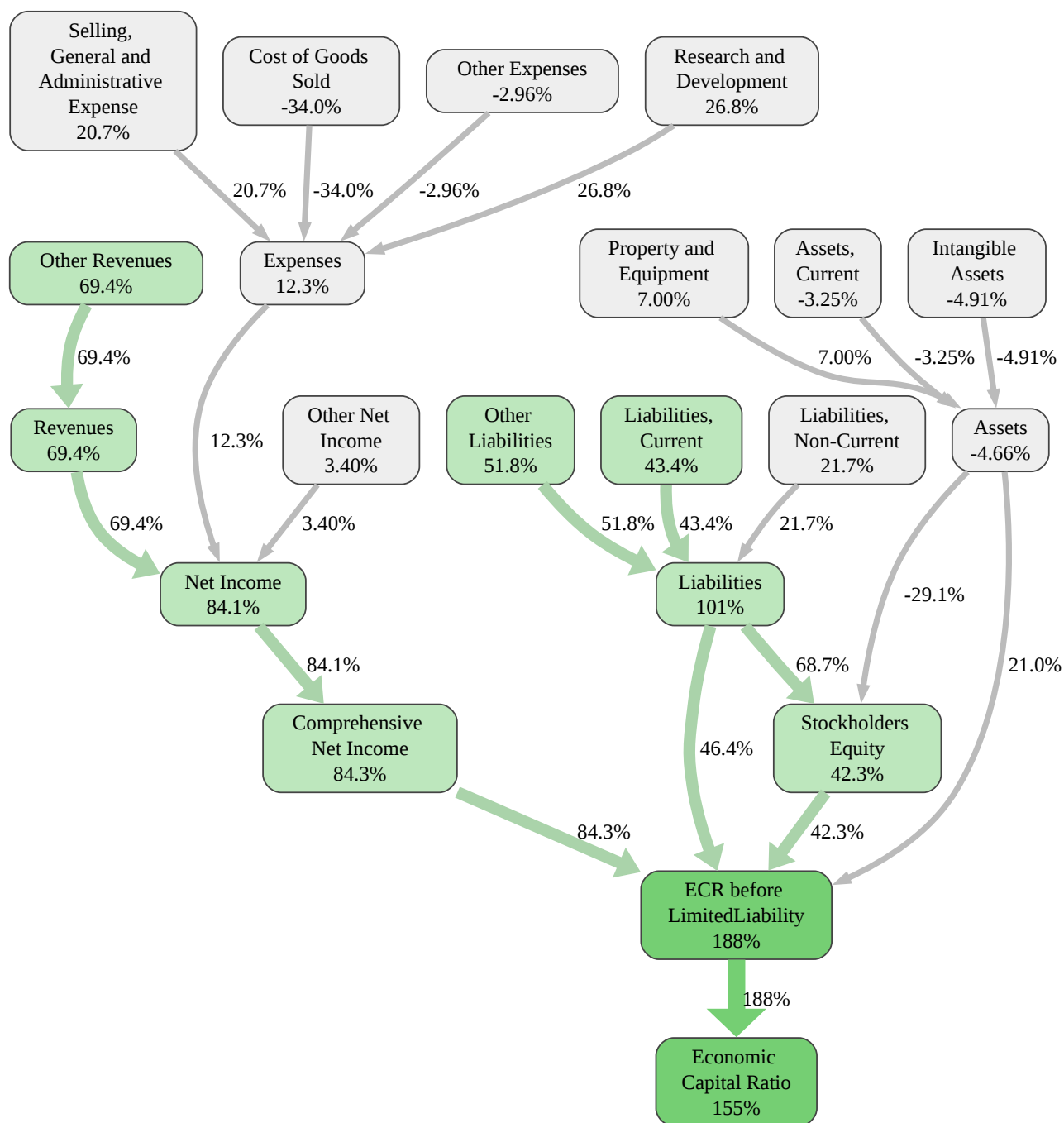




The relative strengths and weaknesses of Lannett CO INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Lannett CO INC compared to the market average is the variable Liabilities, increasing the Economic Capital Ratio by 101% points. The greatest weakness of Lannett CO INC is the variable Cost of Goods Sold, reducing the Economic Capital Ratio by 34% points.

The company's Economic Capital Ratio, given in the ranking table, is 409%, being 155% points above the market average of 254%.

Input Variable	Value in 1000 USD	Output Variable	Value in 1000 USD
Assets, Current	265,547	Assets	342,773
Cost of Goods Sold	99,263	Liabilities	48,008
Intangible Assets	927	Expenses	218,539
Liabilities, Current	46,999	Revenues	273,771
Liabilities, Non-Current	1,009	Stockholders Equity	294,765
Other Assets	14,595	Net Income	57,163
Other Compr. Net Income	-69	Comprehensive Net Income	57,128
Other Expenses	52,957	BaseVar	442,546
Other Liabilities	0	ECR before LimitedLiability	358%
Other Net Income	1,931	Economic Capital Ratio	409%
Other Revenues	273,771		
Property and Equipment	61,704		
Research and Development	27,713		
Selling, General and Administrative Expense	38,606		