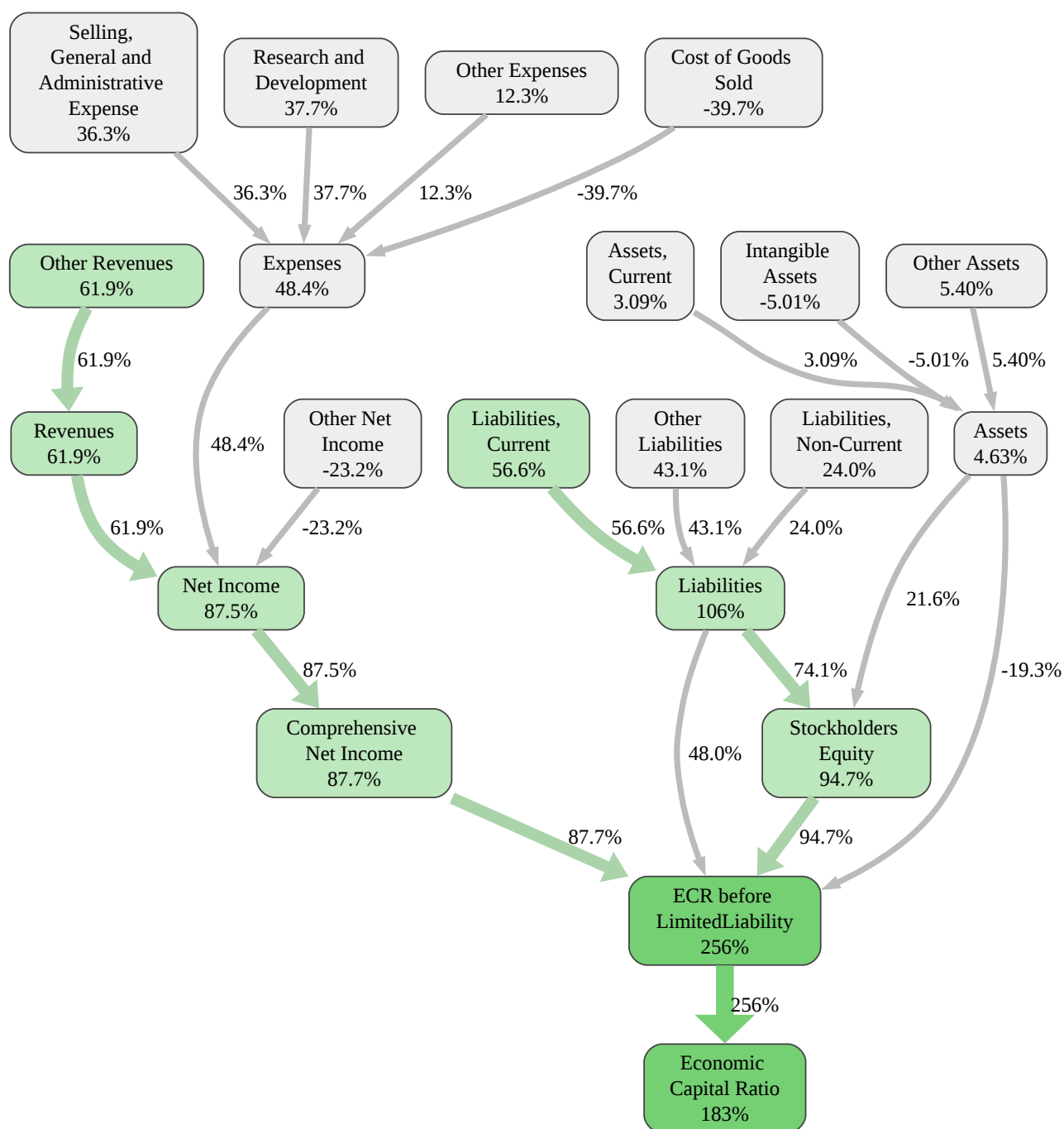




The relative strengths and weaknesses of HI TECH Pharmacal CO INC are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of HI TECH Pharmacal CO INC compared to the market average is the variable Liabilities, increasing the Economic Capital Ratio by 106% points. The greatest weakness of HI TECH Pharmacal CO INC is the variable Cost of Goods Sold, reducing the Economic Capital Ratio by 40% points.

The company's Economic Capital Ratio, given in the ranking table, is 403%, being 183% points above the market average of 220%.

Input Variable	Value in 1000 USD	Output Variable	Value in 1000 USD
Assets, Current	201,830	Assets	279,117
Cost of Goods Sold	100,804	Liabilities	42,736
Intangible Assets	0	Expenses	123,262
Liabilities, Current	34,265	Revenues	230,003
Liabilities, Non-Current	1,243	Stockholders Equity	236,381
Other Assets	47,307	Net Income	48,351
Other Compr. Net Income	0	Comprehensive Net Income	48,351
Other Expenses	22,458	BaseVar	366,754
Other Liabilities	7,228	ECR before LimitedLiability	350%
Other Net Income	-58,390	Economic Capital Ratio	403%
Other Revenues	230,003		
Property and Equipment	29,980		
Research and Development	0		
Selling, General and Administrative Expense	0		