PERRIGO CO Form 8-K August 15, 2013

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 OR 15(d)

of The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): August 15, 2013

PERRIGO COMPANY

(Exact name of registrant as specified in its charter)

MICHIGAN (State of other Jurisdiction 0-19725 (Commission 38-2799573 (IRS Employer

of Incorporation)

File Number)

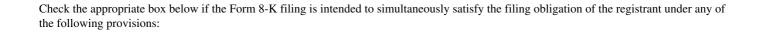
Identification No.)

515 Eastern Avenue, Allegan, Michigan
(Address of principal executive offices)
Registrant s telephone number, including area code: (269) 673-8451

49010 (Zip Code)

Not Applicable

(Former name or address, if changed since last report)



- x Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

ITEM 2.02. Results of Operations and Financial Condition

On August 15, 2013, Perrigo Company (the Company) released earnings for the fourth quarter and fiscal year 2013. The press release related to the Company s earnings is attached as Exhibit 99.1.

The earnings release contains certain non-GAAP measures. A non-GAAP financial measure is defined as a numerical measure of a company s financial performance that excludes or includes amounts different than the most directly comparable measure calculated and presented in accordance with U.S. Generally Accepted Accounting Principles (GAAP) in the statements of income, balance sheets or statements of cash flows of the company. Pursuant to the requirements of Regulation G, the Company has provided a reconciliation for cost of sales, gross profit, operating expenses, operating income, income tax expense, income from continuing operations and earnings per share from continuing operations within its earnings release to the most directly comparable U.S. GAAP measures for these non-GAAP measures.

The Company excludes the items listed below in the applicable period when monitoring and evaluating the on-going financial results and trends of its business, and believes that presenting operating results excluding these items is also useful for investors, since it provides important insight into the Company s on-going core business operations on a normalized basis. Adjusted earnings is one of the primary indicators management uses for planning and forecasting in future periods, including trending and analyzing the core operating performance of the Company s business from period to period without the effect of the non-core business items indicated. Management uses adjusted earnings to prepare operating budgets and forecasts and to measure the Company s performance against those budgets and forecasts on a corporate and segment level.

Items excluded from reported results and guidance:

Losses on sales of investments

Fourth Qua	arter and Fiscal 2012 Results
	Amortization of acquired intangible assets related to business combinations and asset acquisitions
	A charge associated with the step-up in value of inventory acquired
	Acquisition-related and severance charges for completed business acquisitions
	Restructuring charges for organizational improvements
	A net charge associated with acquired research and development and proceeds from the sale of in-process research and development projects
	Earnings associated with sale of pipeline development projects arter and Fiscal 2013 Results
	Amortization of acquired intangible assets related to business combinations and asset acquisitions
	Charges associated with the step-ups in value of inventory acquired

Acquisition, severance and other integration-related charges for completed business acquisitions

Write-off of in-process research and development

Restructuring charges related to completed business acquisitions $\underline{Fiscal\ 2014\ Guidance}$

Amortization of acquired intangible assets related to business combinations and asset acquisitions

The information in this Report is being furnished and shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liabilities of that Section. The information in this Report shall not be deemed incorporated by reference into any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth by specific reference in such filing.

Item 8.01. Other Events

See Item 2.02. Results of Operations and Financial Condition above.

ITEM 9.01.	Financial Statements	and	Exhibits
(d) Exhibits			

99.1 Press release issued by Perrigo Company on August 15, 2013, furnished solely pursuant to Item 2.02 of Form 8-K.

SIGNATURES

Pursuant to the requirement of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: August 15, 2013

PERRIGO COMPANY (Registrant)

By: /s/ Judy L. Brown Judy L. Brown

Executive Vice President and Chief Financial Officer

(Principal Accounting and Financial Officer)

Exhibit Index

Exhibit 99.1 Press Release issued by Perrigo Company on August 15, 2013, furnished solely pursuant to Item 2.02 of Form 8-K.