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August 19, 2002

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U.S. DEPARTMENT OF LABOR
OFFICE OF EMPLOYEE BENEFITS SECURITY

VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington D.C. 20210

Re: Impax Laboratories, Inc.: Statement for Plans Sponsored for the Purpose of Providing Deferred Compensation for a Select Group of Employees

Dear Sir or Madam:

I have enclosed a statement intended to comply with the requirements of Department of Labor Regulations Section 2520.104-23 for the "Top Hat" plan sponsored by Impax Laboratories, Inc.

Sincerely,



L. Stephen Bowers

cc: Cornell Spiegler
John Nixon

STATEMENT INTENDED TO COMPLY WITH THE REQUIREMENTS
OF DEPARTMENT OF LABOR REGULATION 2520.104-23

Name of Employer: Impax Laboratories, Inc.

Address of Employer: 3735 Castor Avenue
Philadelphia, PA 19124

EIN: 65-0403311

The above employer sponsors the following plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

<u>Plan Name</u>	<u>Number of Participants</u>
Impax Laboratories, Inc. Executive Non-Qualified Deferred Compensation Plan	<u>8</u>

