

18-03598-E

March 28 2018

US Securities & Exchange Commission
Office of FOIA and Privacy Act Operations
100 F Street, NE Mail Stop 5100
Washington, DC 20549-5100



Dear FOIA Office:

Under the Freedom of Information Act (FOIA), please send a copy of the following:

A copy of: Exhibit 10.55 to the form 10-QSB filed by IMPAX LABORATORIES INC on July 31, 2001

In the event confidential treatment has not expired provide the specific date for which

confidential treatment is still in effect. I do not need a copy of the order. We authorize up to

\$61.00 in processing fees. Thank You,

Paul D'Souza
Editor - Deals

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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2465

Office of FOIA Services

April 4, 2018

Mr. Paul D'Souza
Clarivate Analytics
160 Blackfriars Road
London, SE1 8EZ
United Kingdom

RE: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 18-03598-E

Dear Mr. D'Souza:

This letter is in response to your request, dated and received in this office on March 28, 2018, for access to Exhibit 10.55 to the Form 10-QSB filed by Impax Laboratories, Inc. on July 31, 2001.

According to our records, the SEC granted the confidential treatment period for Exhibit 10.55 through October 31, 2018, pursuant to Rule 24b-2 of the Securities Exchange Act of 1934. Therefore, the exhibit is out of the scope of the request.

No fees have been assessed for the processing of this request. If you have any questions, please contact me at taylorf@sec.gov or (202) 551-8349. You may also contact me at foiapa@sec.gov or (202) 551-7900. You also have the right to seek assistance from Dave Henshall as a FOIA Public Liaison or contact the Office of Government Information Services (OGIS) for dispute resolution services. OGIS can be reached at 1-877-684-6448 or Archives.gov or via e-mail at ogis@nara.gov.

Sincerely,

A handwritten signature in cursive script that reads "Felecia Taylor".

Felecia Taylor
FOIA Lead Research Specialist