PERRIGO CO
Form 8-K
April 23, 2004

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):
April 23, 2004

PERRIGO COMPANY

(Exact name of registrant as specified in charter)

MICHIGAN	0-19725	38-2799573
(State of other Jurisdiction of Incorporation)	(Commission File Number)	(I.R.S. Employer Identification Number)

515 Eastern Avenue, Allegan, Michigan	49010
(Address of principal executive offices)	(Zip Code)

Registrant's telephone number, including area code:
(269) 673-8451

ITEM 12. Disclosure of Results of Operations and Financial Condition

On April 23, 2004, the Perrigo Company released earnings for the third quarter of fiscal 2004.

The earnings release contains a non-GAAP measure which is defined as a financial measure of the Company's performance that excludes or includes amounts thereby differentiating it from the most directly comparable measure presented in the financial statements that are calculated and presented in accordance with Generally Accepted Accounting Principles (GAAP). Pursuant to the requirements of Regulation G, the Company has provided a reconciliation within its earnings release to the most directly comparable GAAP measure for this non-GAAP measure.

The Company excludes unusual litigation income and a one-time tax benefit when monitoring and evaluating the on-going financial results and trends of its business due to the non-recurring nature of these items. The Company believes this information is also useful for investors since excluding these non-recurring items provides important insight into the Company's ongoing operations.

The press release related to Perrigo's earnings is attached as Exhibit 99.

The information in this Report is being furnished and shall not be deemed "filed" for the 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.

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.

PERRIGO COMPANY
(Registrant)

By: /s/ Douglas R. Schrank

Dated: April 23, 2004

Douglas R. Schrank
Executive Vice President and
Chief Financial Officer
(Principal Accounting and
Financial Officer)

Exhibit Index

Exhibit 99 - Press Release issued by Perrigo Company on April 23, 2004, furnished solely pursuant to Item 12 for Form 8-K.