

EXHIBIT- 15

CONVERSION FROM SMALL BUSINESS TO LARGE BUSINESSFY 70

Day Baldwin

Westwood Pharmaceuticals, Div of Foster-Milburn Co.

Endo Laboratories

Pilling Co.

Medical Chemicals Corp.

Consolidated Labs

FY 69

Baltimore Biological Labs, Div of Bio Quest, now a Div of Becton-Dickinson & Co.

Pharmusa Corp.

Strong Cobb Arner Inc.

Foster Milburn Inc.

Bloomfield Industries Inc.

Courtland Labs

Davies Young Soap Co.

FY 68

Bard Parker Co., Inc.

Breon Labs

C. R. Daniels Company

Eisele & Co. Inc.

Lakeside Labs

Nysco Labs, Inc.

Riker Labs

Rabin-Winters Corp.