

SPECTRUM PHARMACEUTICALS INC  
Form 8-K/A  
March 03, 2009

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549**

**FORM 8-K/A  
(Amendment No. 1)**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): February 26, 2009**

**SPECTRUM PHARMACEUTICALS, INC.**  
(Exact name of registrant as specified in its charter)

<b>Delaware</b> (State or other Jurisdiction of Incorporation)	<b>000-28782</b> (Commission File Number)	<b>93-0979187</b> (IRS Employer Identification No.)
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<b>157 Technology Drive, Irvine, California</b> (Address of Principal Executive Offices)	<b>92618</b> (Zip Code)
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Registrant's telephone number, including area code: **(949) 788-6700**

**Not Applicable**

(Former name or former address if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- 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))

**EXPLANATORY NOTE**

On February 26, 2009, Spectrum Pharmaceuticals, Inc. (the Registrant ) filed a Current Report on Form 8-K (the Initial 8-K ) furnishing certain financial and other information under Item 8.01. The Initial 8-K inadvertently omitted furnishing the same disclosure under Item 2.02. Pursuant to this Amendment No. 1 to the Initial 8-K, the Registrant hereby amends and supplements the Initial 8-K to also furnish the disclosed information under Item 2.02. The Initial 8-K is only amended to the extent specifically provided herein and shall not otherwise be deemed amended or superseded in any other respect.

**Item 2.02 Results of Operation and Financial Condition.**

The information furnished under Item 8.01 hereof is incorporated herein by reference.

**Item 8.01 Other Events.**

On February 26, 2009, Spectrum Pharmaceuticals, Inc. (the Company ) reported, during its investor conference call, that revenue from the sales of its proprietary drug product, Fusilev®, launched in August 2008, was approximately \$7.7 million for the period ended December 31, 2008. While shipments of Fusilev® for the period were approximately \$10.8 million (net of estimates for promotional, price and other adjustments), based on the Company's revenue recognition policy, the Company has deferred the recognition of approximately \$3.1 million of such revenue until the Company has more experience with the amount of product returns.

In addition, the Company had cash and marketable securities of approximately \$78 million as of December 31, 2008.

**SIGNATURES**

Pursuant to the requirements 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.

March 3, 2009

SPECTRUM PHARMACEUTICALS, INC.

By: /s/ Shyam Kumaria

Name: Shyam Kumaria

Title: V.P. Finance