

ALLERGAN INC  
Form 8-K  
December 18, 2002

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**SECURITIES AND EXCHANGE COMMISSION**

**WASHINGTON, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

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

**Date of Report (Date of earliest event reported):  
December 18, 2002**

**ALLERGAN, INC.**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation)

**1-10269**  
(Commission File Number)

**95-1622442**  
(IRS Employer  
Identification Number)

**2525 Dupont Drive**  
**Irvine, California**  
(Address of principal executive offices)

**92612**  
(Zip Code)

**(714) 246-4500**  
**(Registrant's telephone number, including area code)**

**N/A**  
(Former Name or Former Address, if Changed Since Last Report)

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**Item 5. Other Events**

As previously announced by Allergan, Inc. (the Company), on June 29, 2002, the Company completed a spin-off of its ophthalmic surgical and contact lens care businesses to its stockholders. The spin-off was effected by contributing the Company's ophthalmic surgical and contact lens care businesses to a newly formed subsidiary, Advanced Medical Optics, Inc. (AMO) and issuing a tax-free dividend of AMO's common stock to the Company's stockholders. The common stock of AMO began trading publicly on the New York Stock Exchange on July 1, 2002.

The Company's consolidated financial statements and related notes have been recast to reflect the financial position, results of operations and cash flows of the Company's ophthalmic surgical and contact lens care businesses as discontinued operations in accordance with Statement of Financial Accounting Standards No. 144 Accounting for the Impairment or Disposal of Long-Lived Assets.

Included under Item 7 of this Report on Form 8-K is financial information, including consolidated financial statements at December 31, 2001 and 2000, and for the years ended December 31, 2001, 2000 and 1999, reflecting the ophthalmic surgical and contact lens care businesses as discontinued operations. The Company did not account for its ophthalmic surgical and contact lens care businesses as a separate legal entity. Therefore, the financial information for the Company's discontinued operations is presented for informational purposes only and does not necessarily reflect what the net sales, net earnings, assets and liabilities would have been had the businesses operated as a stand-alone entity. The net earnings of the Company's discontinued operations include allocations of certain Company corporate assets, liabilities and expenses to those operations. These amounts have been allocated to the discontinued operations on the basis that is considered by management to reflect most fairly or reasonably the utilization of the services provided to or the benefit obtained by the discontinued operations.

The consolidated financial statements included in this Report on Form 8-K are now the historical financial statements of the Company and supercede the historical financial statements included in the Company's Annual Report on Form 10-K for the year ended December 31, 2001, filed on March 1, 2002. Except as expressly noted in the notes to the consolidated financial statements attached hereto, no attempt has been made to update disclosures for events subsequent to the initial filing date of March 1, 2002.

This Form 8-K should be read in conjunction with the Company's other public filings with the Securities and Exchange Commission, including the Company's Quarterly Report for the period ended September 27, 2002, filed on November 12, 2002.

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**Item 7. Financial Statements, Pro Forma Financial Information and Exhibits**

- (a) Financial Statements of Business Acquired: None
- (b) Pro Forma Financial Information: None
- (c) Exhibits:

**Exhibit No. Item**

23	Accountant s Consent and Report on Consolidated Schedule
99	Management s Discussion and Analysis of Financial Condition and Results of Operations
	Consolidated Balance Sheets at December 31, 2001 and 2000
	Consolidated Statements of Earnings for the Years Ended December 31, 2001, 2000, and 1999
	Consolidated Statements of Stockholders Equity for the Years Ended December 31, 2001, 2000, and 1999
	Consolidated Statements of Cash Flows for the Years Ended December 31, 2001, 2000, and 1999
	Notes to Consolidated Financial Statements
	Independent Auditors Report
	Quarterly Results for the fiscal years ended December 31, 2001 and December 31, 2000
	Selected Financial Data for each of the five fiscal years ended December 31, 2001
	Market Prices of Common Stock and Dividends
	Schedule II Valuation and Qualifying Accounts

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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.

ALLERGAN, INC.

Date: December 17, 2002

By: /s/ Douglas S. Ingram

Name: Douglas S. Ingram

Title: Corporate Vice President, General Counsel  
and Secretary

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