

SPECTRUM PHARMACEUTICALS INC  
Form 11-K  
May 30, 2006

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

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**FORM 11-K**

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**ANNUAL REPORT**

**PURSUANT TO SECTION 15(d) OF THE**  
**SECURITIES EXCHANGE ACT OF 1934**

(Mark One):

**ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2005

OR

**TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission File Number 000-28782

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**SPECTRUM PHARMACEUTICALS, INC. 401(K) PLAN**

(Full title of the plan)

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**SPECTRUM PHARMACEUTICALS, INC.**

157 Technology Drive

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Irvine, California 92618

(Name of issuer of the securities held pursuant to the plan and the address of the issuer's and plan's principal executive office)

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REQUIRED INFORMATION

**Item 1-3.** The Spectrum Pharmaceuticals, Inc. 401(k) Plan (the Plan ) is subject to the Employee Retirement Income Security Act of 1974, as amended ( ERISA ). Therefore, in lieu of the requirements of Items 1-3 of Form 11-K, attached are the financial statements of the Plan for the fiscal period ended December 31, 2005, which has been prepared in accordance with the financial reporting requirements of ERISA.

**Item 4.** Pursuant to Section 103(c) of ERISA, and the regulations thereunder, the Plan is not required to file audited financial statements, because the Plan has fewer than 100 participants.

## STATEMENT OF INCOME AND EXPENSES

Year Ending December 31, 2005

<b>INCOME</b>	
Contribution - Company Matching ( <i>co. stock</i> )	74,910.18
Contribution - Participant 401(k)	162,729.79
Investment Earnings	45,286.82
Cash Value of Surrendered Insurance	0.00
Realized Gain From Asset Sale	0.00
Insurance Premium Refunds	0.00
Other Income - Rollovers	29,150.68
Unrealized Appreciation of Assets	0.00
Total Income	\$ 312,077.47
<b>EXPENSES</b>	
Life Insurance Premiums Paid	0.00
Payments to Participants	40,184.18
Bank Charges	0.00
Brokerage Fees	0.00
Administration Expenses Paid By the Trust	0.00
Other Miscellaneous Expenses	0.00
Total Expenses	\$ 40,184.18
Income Over Expenses	271,893.29
Assets At The Beginning Of The Plan Year	401,511.74
<b>Assets At The End Of The Plan Year</b>	<b>\$ 673,405.03</b>

\* The difference between (market value minus book value at the plan year end) and (market value minus book value at plan year beginning).

## PLAN ASSETS AND LIABILITIES

	As of January 1, 2005	As of December 31, 2005
<b>ASSETS</b>		
Cash (Interest Bearing)	93,173.43	94,819.14
Contribution Receivable - ( <i>Co. Match</i> )	0.00	74,910.18
Contribution Receivable - ( <i>401-K</i> )	8,411.10	0.00
Government Securities	0.00	0.00
Mutual Funds	294,769.84	474,417.84
Corporate Stocks & Bonds	0.00	0.00
Real Estate and Mortgages	0.00	0.00
Depreciable Buildings/Property	0.00	0.00
Participant Loans	5,157.37	29,257.87
Other Assets	0.00	0.00
Total Assets	\$ 401,511.74	\$ 673,405.03
<b>LIABILITIES</b>		
Payables	0.00	0.00
Acquisition Indebtedness	0.00	0.00
Other Liabilities	0.00	0.00
Total Liabilities	0.00	0.00

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**NET ASSETS (Assets Less Liabilities)**

**\$ 401,511.74**

**\$ 673,405.03**

**SPECTRUM PHARMACEUTICALS, INC. 401(K) PLAN**

SIGNATURES

**The Plan.** Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees (or other persons who administer the Plan) have duly caused this annual report to be signed by the undersigned thereunto duly authorized, in the City of Irvine, State of California, on the 30th day of May, 2006.

**SPECTRUM PHARMACEUTICALS, INC. 401(K) PLAN**

By: Spectrum Pharmaceuticals, Inc.

By: /s/ Rajesh C. Shrotriya, M.D.  
Rajesh C. Shrotriya, M.D.  
Chairman, Chief Executive Officer and President