

Declaration of Compliance

Upsher-Smith Laboratories, Inc. hereby declares that, to the best of its knowledge and based upon its good faith understanding of the statutory requirements, it is in compliance with both California's Marketing Practices law (Cal. Health and Safety Code § 119400-119402) and Upsher-Smith's Code of Business Conduct (available for review on Upsher-Smith's website). Upsher-Smith further declares that the structure of our compliance program, and the guidelines set forth in our policies governing interactions with healthcare professionals, incorporate the principles set forth in the OIG Guidance and the 2009 PhRMA Code.

/s/ Mark B. Evenstad

Mark B. Evenstad
Vice-Chairman/President
Upsher-Smith Laboratories, Inc.