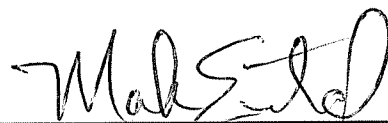


Declaration of Compliance

Upsher-Smith Laboratories, Inc. hereby certifies that, to the best of its knowledge, 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.

Certified to this 1st day of July, 2007.

A handwritten signature in black ink, appearing to read 'Mark B. Evenstad', written over a horizontal line.

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