



3500 Horizon Drive
King of Prussia, PA 19406
T (610) 313 7057
F (610) 313 7097

March 16, 2007

Minnesota Board of Pharmacy
2829 University Avenue Southeast, Suite 530
Minneapolis, Minnesota 55414-3251

Re: Payments to Practitioners

Dear Sir/Madam:

Please find enclosed the 2006 Practitioner Payments Report for Elan Pharmaceuticals. I can be reached at 610-313-7057 if you have any questions regarding any of the payments listed.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Deborah M. Collins".

Deborah M. Collins
Vice President Corporate Compliance

Name of Wholesale Drug Distributor Manufacturer: Elan Pharmaceuticals		Address of Wholesale Drug Distributor Manufacturer: Elan Pharmaceuticals	
MN Board of Pharmacy License # 361293-2		MINNESOTA STATUTES REQUIRE WHOLESALE DISTRIBUTORS TO FILE WITH THE BOARD OF PHARMACY AN ANNUAL REPORT IDENTIFYING ALL PAYMENTS HONORARIA, REIMBURSEMENT OTHER COMPENSATION AUTHORIZED UNDER SECTION 191.461, (CLAUSE 5) TO (8), PAID TO PRACTITIONERS IN MINNESOTA DURING THE PRECEDING CALENDAR YEAR. THE REPORT SHALL IDENTIFY THE NATURE AND VALUE OF ANY PAYMENTS TOTALING \$100 OR MORE, TO A PARTICULAR PRACTITIONER DURING THE YEAR, AND SHALL IDENTIFY THE PRACTITIONER. REPORTS FILED UNDER THIS PROVISION ARE PUBLIC DATA.	
Name of Practitioner	Address of Practitioner	Value of Payments	Type of Payments
Lee Espeland, MD	2104 Northdale Boulevard NW Suite 220 Coon Rapids, MN 55433	\$1,532.00	Consulting (\$1500) & Reimbursement (\$32)
John Rotschafer, PharmD	308 Harvard Street WDH 9-151 Minneapolis, MN 55455	\$2,700.00	Speaker/Consulting
William Sandborn, MD	200 First Street SW Rochester, MN 55905	\$7,600.00	Consulting
Edward Loftus, MD	200 First Street SW Rochester, MN 55905	\$800.00	Consulting