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King Pharmaceuticals[®], Inc.
501 Fifth Street
Bristol, Tennessee 37620

Michael W. Johnson
Senior Director
Contract Administration

April 30, 2008

Via Email

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

Re: JMI Daniels Pharmaceuticals, Inc. a subsidiary of King Pharmaceuticals, Inc.
Annual Report for Calendar Year 2007 Required Under Minnesota Stat. Section
151.461, Clauses (3) to (5)

Dear Sir or Madam:

In accordance with the State of Minnesota Board of Pharmacy reporting instructions, please consider this letter and the attached State of Minnesota Payments to Practitioners Reporting Form as JMI Daniels Pharmaceuticals, Inc.'s Annual Report for calendar year 2007. JMI Daniels Pharmaceuticals, Inc. ("JMI Daniels") is a wholly-owned subsidiary of King Pharmaceuticals, Inc.

As stated in the attached Report, to the best of its knowledge, JMI Daniels does not have any payments, honoraria, reimbursement or other compensation paid to practitioners in Minnesota during calendar year 2007 that is required to be reported under Minn. Stat. Section 151.461, Clauses (3) to (5).

Should you have any questions, you may contact me at (423) 990-2599.

Regards,

Michael W. Johnson
Senior Director, Contract Administration

Encl.