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March 27, 2008

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 2007 Practitioner Payments Report for Elan Pharmaceuticals, Inc. I can be reached at 610-313-7057 if you have any questions regarding the payments listed.

Yours sincerely,

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

Deborah M. Penza, Esq.  
Vice President Corporate Compliance

Enc: 1



Name of Wholesale Drug Distributor Manufacturer: <b>Elan Pharmaceuticals</b>		Address of Wholesale Drug Distributor Manufacturer: <b>Elan Pharmaceuticals</b>	
MN Board of Pharmacy License # <b>361293-2</b>		MINNESOTA STATUTES REQUIRE WHOLESALE DISTRIBUTORS TO FILE WITH THE BOARD OF PHARMACY AN ANNUAL REPORT IDENTIFYING ALL PAYMENTS (BONORARIA, REIMBURSEMENT OTHER COMPENSATION AUTHORIZED UNDER SECTION 151.461, CLAUSES (3) TO (5), 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.	
<b>Name of Practitioner</b>	<b>Address of Practitioner</b>	<b>Value of Payments</b>	<b>Type of Payments</b>
William Sandborn, MD	2589 Wild Rose Lane SW, Rochester, Minnesota 55902	\$7,000.00	Consulting fees
William Sandborn, MD	2589 Wild Rose Lane SW, Rochester, Minnesota 55902	\$532.17	Expense reimbursement
Lee Espeland	11111 Bloomington Ferry Road, Bloomington, Minnesota 55438	\$1,500.00	Consulting fees
Darrell Pardi	5303 Palmer Lane NW, Rochester, Minnesota 55901	\$1,500.00	Consulting fees
David I. Weinberg	122 Bank Street SE, Minneapolis, Minnesota 55414	\$1,500.00	Consulting fees