

**3M ESPE**  
**Dental Products**

3M Center  
St. Paul, MN 55144-1000  
651 733 1110



April 16, 2009

Minnesota Board of Pharmacy  
Cody Wiberg, PharmD, RPh  
Executive Director  
2829 University Avenue Southeast, Suite 530  
Minneapolis, MN 55414-3251

**Subject: Reporting of Payments made to Practitioners in Calendar Year 2008 - Wholesale Drug Distributor License # 460312**

Dear Mr. Wiberg,

3M ESPE Dental Products is in the business of manufacturing and selling medical devices for dentists and equipment and materials for use by dental laboratories and only distributes drugs as an incidental part of its device business. Consequently, it is our understanding that the reporting obligations set forth in the Wholesale Drug Distribution Licensing Act (in particular Minnesota Statutes 151.47 subd.1 (f) in combination with 151.461, (3) - (5) do not apply to us.

Sincerely,

A handwritten signature in black ink, appearing to read 'William J. Donovan'.

William J. Donovan  
Division Manager  
Quality, Regulatory & EHS