

June 22, 2009

VIA electronic mail to Pharmacy.Board@state.mn.us

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

Dear Minnesota Board of Pharmacy:

On April 27, 2009, Cephalon, Inc. submitted a report of payments made to practitioners in the State of Minnesota during calendar year 2008. The information contained in the report was based on Cephalon's good-faith effort to comply with Minnesota Statute 151.47(1)(f) and report all such payments.

As Cephalon continues to improve its state reporting processes and systems, we recently discovered our submission was incomplete. Enhanced data collection efforts identified payments made to a practitioner by CIMA LABS, Inc., which is a wholly-owned subsidiary of Cephalon, Inc. CIMA LABS, Inc. had submitted separate reports to Minnesota in previous years.

During this analysis, Cephalon also discovered additional payments that require a resubmission of our 2008 report.

The enclosed report is intended to supersede our earlier submission for 2008. Please note that Cephalon, Inc and CIMA LABS, Inc. payments are contained on separate sheets, which correspond with the following Minnesota License Numbers:

- Cephalon, Inc: Number 460028-6
- CIMA LABS, Inc: Numbers 459945 and 459734

In the event that Cephalon discovers additional data that should have been included, we will provide the Board with updated information. If you have any questions, you may reach me at (610) 727-6279.

Sincerely,



Karen S. Lowney
Senior Director, Global Compliance

Enclosure