

**Declaration of Compliance**

Upsher-Smith Laboratories, Inc. hereby certifies that, to the best of its knowledge, it is in compliance with both California's Marketing Practices law (Cal. Health and Safety Code § 119400-119402) and Upsher-Smith's Code of Business Conduct, available for review on Upsher-Smith's website.

Certified to this 1<sup>st</sup> day of July, 2008.

          /s/ Mark B. Evenstad            
Mark B. Evenstad  
President and Vice-Chairman  
Upsher-Smith Laboratories, Inc.