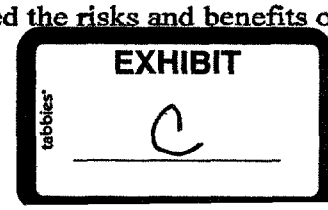
Most consumers would assume that an over-the-counter drug product and a prescription drug product containing the same amount of drug and affiliated with the same company would be equivalent. To test this assumption of equivalence between two such products, Mylan Pharmaceuticals Inc. has conducted a study (the "Study", PRIL-0367) that compared Prilosec OTC 20-mg Delayed-Release Tablets available over-the-counter ("OTC") to Prilosec 20-mg Delayed-Release Capsules available only with a prescription ("Rx"). In my opinion the study was appropriately designed and conducted, and met the standards required by the FDA for a bioequivalence study.

The Study concludes that based on the measurement of the maximum plasma concentration (Cmax), the OTC and Rx dosage forms are not bioequivalent. Thus the FDA would not consider the two products interchangeable by its own standards. The study shows that the ratio of LN-transformed Cmax of the OTC product relative to the Rx product was 130%. The 90% confidence intervals for the ratio of LN-transformed Cmax for the OTC product relative to the Rx product was 117%-147%, which is well outside the limits of 80%-125% prescribed by the FDA for the bioequivalence of two products. Since 45 subjects were included in the Study, the Study was adequately powered to provide valid data. In addition, the OTC product is a delayed-release tablet formulation containing the magnesium salt of omeprazole, while the Rx product is a delayed-release capsule formulation containing the weak base form of omeprazole. Based on the fact that these two dosage forms represent pharmaceutical alternatives, the FDA would not list the two dosage forms as therapeutically equivalent, even if they were bioequivalent.

Prilosec OTC was approved by the FDA for indications of frequent heartburn, based on clinical studies of 14-day administration of 20 mg per day of Prilosec OTC. The FDA appears to have weighed the risks and benefits of allowing self-medication of



individuals which may have up to 3 episodes of heartburn during a year, thus allowing a 14-day regimen of Priolsec OTC in a 4-month period of time. However, individuals who may self-medicate more frequently or for longer periods of time may predispose themselves to serious drug-interactions or mask worsening disease state which would otherwise be monitored for by a physician. Thus, it should be emphasized that the intention of the FDA was to allow self-medication only for relatively mild cases of heart burn, and it is not appropriate to assume that Prilosec OTC may be suitable for treating more moderate to severe conditions such as those indicated for Prilosec Rx: duodenal ulcer, gastric ulcer, gastro-esophageal reflux disease (GERD), erosive esophagitis, maintenance of healing of erosive esophagitis and pathological hypersecretory conditions. The treatment of these conditions has been evaluated using Prilosec Rx in clinical studies for longer periods of time, up to 12 months or more.

It is clearly inappropriate to assume that Prilosec OTC may be substituted for Prilosec Rx because: 1) they are not pharmaceutically equivalent, 2) they are not bioequivalent, and 3) Prilosec OTC has not been clinically studied for the majority of indications that Prilosec Rx is approved for. For health care practioners, insurers, state formulary systems or patients to assume that Prilosec OTC may be routinely substituted for Prilosec Rx is simply not supported by fact.

In addition, the economic dynamics of the health care system appear to be dictating that patients who require prescription Prilosec may be forced to substitute the OTC product because of cost considerations. For example, the Community Health Partnership Inc., a program based in Wisconsin, states in their drug formulary that 20-mg Prilosec OTC may be given as a single dose of two tablets or a single tablet twice a day in substitution for prescription Prilosec Capsule given as a single daily 40-mg dose. This

further deviates from the OTC label which states 1 tablet should be taken in the morning, before eating. The Health on the Net Foundation (HON News) has stated that "insurance companies could stop paying for Prilosec (Rx)" presumably because the same equivalent drug is now available OTC.

The clinical consequences of the substitution of Prilosec OTC, which has a uniquely different plasma concentration-time profile from Prilosec Rx, are unknown. However, it is clear from the Study that the two dosage forms cannot be considered bioequivalent, and thus present safety and efficacy issues. Only those products listed by the FDA as AB-rated in the Orange Book may be used for substitution, as such products have demonstrated equivalence to the unique plasma concentration-time profile resulting from administration of Prilosec Rx under fasting conditions and fed conditions.

It is grossly misleading to the public to allow the marketing of an OTC version of a prescription drug product that shares the same name and the same strength, when the two products not only have different dosage forms and different forms of active drug substance, but also are not bioequivalent and have not been completely studied for the same indications.

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Date