

March 10, 2011

Santarus, Inc. Letter to Covered Entities - Adjustment of Prices to 340B Covered Entities

Santarus, Inc. intends to make adjustments for overcharges that were made to covered entities for Santarus, Inc. products under the section 340B drug pricing program during the period 2Q 2007 through 3Q 2009. The need for these adjustments arises from a recalculation of Medicaid Rebate average manufacturer price and unit rebate amounts for the period 4Q 2006 through 1Q 2009. As a result of the Medicaid Rebate recalculation, we have determined that 340B Covered Entities were overcharged \$9,377.89 in the aggregate for those quarters.

We are identifying the Covered Entities who were overcharged for Santarus products during the above period and are beginning to process refund checks. Any questions should be directed to Joan Mimnaugh, Santarus, Inc., Sr. Director, Pricing and Contracting at (858) 314-5778; email address is jmimnaugh@santarus.com

The NDCs at issue are listed below:

PRODUCT	NDC #
Zegerid [®] 20 mg Powder for Oral Suspension	68012-0052-30
Zegerid [®] 40 mg Powder for Oral Suspension	68012-0054-30
Zegerid [®] 20 mg Capsule	68012-0102-30
Zegerid [®] 40 mg Capsule	68012-0104-30