

## **Declaration of Compliance**

Valeant's Compliance Program has been adopted in accordance with the Office of Inspector General's (the "OIG") Compliance Program Guidance for Pharmaceutical Manufacturers, the Pharmaceutical Researchers and Manufacturers of America ("PhRMA") Code on Interactions with Healthcare Professionals, and the California Health and Safety Code, Sections 119400 – 119402. As of May 1, 2009, Valeant Pharmaceuticals International and its United States-based subsidiaries are in full compliance with Valeant's Compliance Program and HSC: 119400 – 119402.

May 1, 2009