



**Declaration of Compliance with LUPIN
Comprehensive Compliance Program**

Lupin Pharmaceuticals, Inc. ("Lupin") hereby declares, as required by California Health & Safety Code section 119402, that to the best of its knowledge, Lupin is in all material respects, in compliance with its Comprehensive Compliance Program ("CCP").

Lupin has implemented its Comprehensive Compliance Program along with the Lupin Code of Conduct in an effort to define and adhere to those policies and procedures required under California Law and Company policy. While currently documented in the CCP, compliance is a dynamic process, constantly under review and subject to future modification . Lupin, therefore reserves the right to modify or otherwise change its CCP at any time.

In making this declaration, Lupin is not declaring or guaranteeing that all employees, contractors and vendors of the company always comply with CCP or that Lupin can prevent individual violations. That being said, Lupin expects all employees, vendors, contractors and partners to comply with the law and the CCP. The program is reasonably designed to detect and prevent violations of law. Where necessary, CCP provides for disciplinary and corrective action.

In addition, interpretation of policy and regulatory requirements may differ from company to company, and therefore Lupin makes no representation that its interpretations of any law, rule or code is consistent with those expected by the entity that established the relevant laws, rules and codes. That being said, Lupin interpretations are designed to meet the spirit and philosophy of the industry codes it adopts.

As of the date of this Declaration, the systems and processes are in place at Lupin to meet the requirements of the CCP.

Lupin Pharmaceuticals, Inc.

April 1, 2012