

Pharmaceutical Marketing Disclosures

For the period July 1, 2004 to June 30, 2005

**Report of
Vermont Attorney General
William H. Sorrell**

June 15, 2006

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**Marketing Disclosures: Report of Vermont
Attorney General William H. Sorrell
June 15, 2006**

Index

	Page:
I. Executive Summary	1
II. Description of Vermont's Gift Disclosure Law	1
III. Amendments to FY 03 and FY 04 Pharmaceutical Marketing Disclosures Reports filed by the Vermont Attorney General's Office.....	3
IV. Summary of Pharmaceutical Marketing Expenditures.....	3
1. Total Payments of Each Pharmaceutical Manufacturer.....	4
2. Payments of all Manufacturers Organized by Recipient Type	5
3. Payments by Nature of Expenditure	8
4. Payments by Purpose	9
5. Trade Secret Declarations.....	10
V. Enforcement Actions	10

Appendix:

Tab 1: 33 V.S.A. §2005

Tab 2: FY 05 Tables

Tab 3: FY 04 Tables as Revised (excluding discounts & rebates)

Tab 4: FY 03 Tables as Revised (excluding discounts & rebates)

**Marketing Disclosures: Report of Vermont
Attorney General William H. Sorrell
June 15, 2006**

I. Executive Summary

This is the third report of Vermont Attorney General William H. Sorrell on Pharmaceutical Marketing Disclosures. It is based upon disclosures filed from July 1, 2004 through June 30, 2005 (FY 05) by pharmaceutical marketers, listing the amount of money the companies spent during the past fiscal year on fees, travel expense, gifts, and other payments to physicians, hospitals, universities and others authorized to prescribe or dispense pharmaceutical products. Vermont's Pharmaceutical Marketing Gift Disclosure Law, 33 V.S.A. §2005 ("Gift Disclosure Law"), requires the manufacturers to file the disclosures with the Vermont Attorney General's Office, and requires the Vermont Attorney General to issue this report about the disclosures.

Vermont's Gift Disclosure Law is the first in the nation requiring such disclosures. Since enactment of Vermont's law, several states have followed suit, but most of these other laws are not yet effective.¹

As this report evidences, the Gift Disclosure Law in Vermont provides useful information regarding pharmaceutical manufacturer's distribution of money within the medical community to market pharmaceuticals. According to disclosures filed by pharmaceutical manufacturers during FY 05, 68 pharmaceutical manufacturers spent \$2.17 million on fees, travel expenses, and other direct payments to Vermont physicians, hospitals, universities and others for the purpose of marketing their products in Vermont. After eliminating one category of payments from FY 03 and FY 04 figures because that category was not included in FY 05 reporting, the expenditures in FY 05 were 4% more than FY 03, and 11% more than FY 04.

The largest spenders in Vermont on this type of marketing during FY 05 were Forest Pharmaceuticals, Inc., Eli Lilly and Company, GlaxoSmithKline, Sanofi Aventis and Merck & Co., Inc. Gifts reported by these five entities represent 48.76% of the total amount spent by the 68 companies that filed disclosures during this reporting period. After excluding discounts and rebates, in FY 04 the top five spenders in Vermont represented 54.53% of the total spent during that fiscal year, while in FY 03 the top five spenders represented 70.78% of monies spent.

II Description of Vermont's Gift Disclosure Law

The Vermont Legislature enacted the Gift Disclosure Law in 2001, and amended it in 2004 and 2005. The Gift Disclosure Law requires pharmaceutical manufacturers to

¹ District of Columbia – D.C. Code Secs. 15-410 *et seq.*; Maine – Me. Rev. Stat. Title 22, Sec. 2698-A; Minnesota – Minn. Stat. Ann. Sec. 151.461; West Virginia – W. Va. Code Sec. 5A-3C-1 *et seq.*

report to the Vermont Attorney General, on forms and in a manner prescribed by the Attorney General, regarding marketing payments made to persons in Vermont who are authorized to prescribe, dispense, or purchase pharmaceutical products. In particular, the Gift Disclosure Law requires every pharmaceutical manufacturer to disclose:

the value, nature, and purpose of any gift, fee, payment, subsidy, or other economic benefit provided in connection with detailing, promotional or other marketing activities by the company, directly or through its pharmaceutical marketers, to any physician, hospital, nursing home, pharmacists, health benefit plan administrator, or any other person in Vermont authorized to prescribe, dispense, or purchase prescription drugs in this state.

33 V.S.A. §2005(a)(1).

Exempted by statute from disclosure are the following:

- Free samples of prescription drugs intended for distribution to patients;
- Payment of reasonable compensation and reimbursement of expenses in connection with bona fide clinical trials;
- Gifts, fees, payments, subsidies, or other economic benefits valued less than \$25.00;
- Certain scholarships and other financial support for medical students, residents, and fellows to attend significant educational, scientific or policy-making conferences of medical or professional associations;
- Unrestricted grants for continuing medical education programs; and,
- Prescription drug rebates and discounts.

33 V.S.A. §2005(a)(4).

The Vermont Legislature clarified that discounts and rebates are not required to be reported beginning on July 1, 2004. Therefore, for the current reporting period total expenditures dropped dramatically when compared to expenditures reported in prior reporting periods that included discounts and rebates. In order to ensure that comparisons from year to year are accurate, some of the comparisons contained in this report will not include monies spent on discounts and rebates as reported in prior years.

The Gift Disclosure Law prohibits the Attorney General from disclosing information that constitutes “trade secrets” under Vermont’s Access to Public Records Law, 1 V.S.A. §317(c)(9). The Gift Disclosure Law requires that the disclosure form permit the reporting companies to identify information that constitutes such “trade secrets.” See 33 V.S.A. §2005(a)(3).

Certain minor changes were made to the reporting deadlines in FY 05. Because the fiscal year for each reporting period expires on June 30, the Legislature this year amended the reporting deadlines for FY 05 to allow the Vermont Attorney General more time to analyze and report annually on the submissions. Specifically, pharmaceutical

manufacturers are now required to file disclosures with the Vermont Attorney General's Office on or before December 1, instead of the former deadline of January 1. Although pharmaceutical manufacturers must now report one month earlier than the two previous reporting periods, the law still allows them 5 months after the close of the reporting period to submit the required disclosures. 33 V.S.A. §2005(a)(1).

Additionally, the deadline for the Office of the Attorney General to report annually on the disclosures to the General Assembly and the Governor has been moved from March 1 to April 1 commencing with this year's report. The change to these deadlines now gives the Vermont Attorney General's office an additional two months to analyze the disclosures made under this section. 33 V.S.A. §2005(a)(1).

Finally, subdivision (a)(2) was amended this year to require that pharmaceutical manufacturers disclose to the Vermont Attorney General's Office the name and address of the individual responsible for the company's compliance with the Gift Disclosure Law on October 1 instead of "in the month of October," and further provides that if this information has been previously reported, companies must now only submit this form in the event there has been any change to the name or address of a compliance officer who has already been disclosed. 33 V.S.A. §2005(a)(2).

The complete text of the Gift Disclosure Law is appended at Tab 1. The complete text of the Guide in effect in FY 05 can be found at: http://www.atg.state.vt.us/upload/1128096590_Pharmaceutical_Marketing_Disclosure_Law_Guide.pdf.

III Amendments to FY 04 and FY 03 Pharmaceutical Marketing Disclosures Reports filed by the Vermont Attorney General's Office

The Attorney General's Office has revised its summaries of gift expenditures for FY 04 and FY 03 to account for late filings by some manufacturers. In addition, the Attorney General's Office has created charts that exclude discounts and rebates from the expenditures reported for FY 04 and FY 03, in order to make more accurate comparisons with the expenditure summaries for FY 05, when discounts and rebates were no longer required to be reported. The revised summaries for FY 04 and FY 03 appear in Table 3 and 4, respectively, appended to this report. Moreover, to ensure accurate comparisons among the different reporting periods, the text of this report uses the corrected FY 04 and FY 03 data, and frequently excludes discounts and rebates from the prior years' data in making comparisons among various years. For this reason, expenditure figures for prior years used in this report are not always the same as stated in past reports.

IV Summary of Pharmaceutical Marketing Expenditures

The Attorney General's Office has organized the data submitted by the pharmaceutical marketers in five ways:

- Payments of each pharmaceutical manufacturer, organized by amount of total expenditure;
- Payments of all manufacturers organized by recipient type, including prescriber specialty;
- Payments of all manufacturers organized by nature of expenditure;
- Payments of all manufacturers organized by purpose of expenditure;
- Trade secret declarations.

1. Total Payments of Each Pharmaceutical Manufacturer

According to the reports filed by pharmaceutical manufacturers, 68 pharmaceutical manufacturers spent, for the purpose of marketing the companies' pharmaceutical products, approximately \$2.17 million in the aggregate in FY 05 on fees, travel expenses, gifts, and other direct payments to Vermont physicians, hospitals, universities, and others who are authorized under Vermont law to prescribe, dispense, or purchase pharmaceutical products in Vermont.²

The Vermont Legislature clarified that discounts and rebates are not required to be reported beginning on July 1, 2004. Therefore, for the current reporting period this category of expenditure dropped dramatically when compared to expenditures reported in prior reporting periods. For this reason, comparisons contained in this report do not include monies spent on discounts and rebates as reported in prior years. After eliminating "discounts and rebates" from the FY 03 and FY 04 amounts, the expenditures in FY 05 were 4% more than FY 03, and 11% more than FY 04.

Just as the value of gifts being made by pharmaceutical manufacturers in FY 05 has increased, so too has the number of companies filing reports with the Vermont Attorney General's Office. In FY 03, 52 companies disclosed the value of gifts made during that reporting period and, in FY 04, 60 companies filed such disclosures.³ This may be due in part to the increased awareness of Vermont's pharmaceutical gift reporting law and also in part to the Attorney General's increased enforcement efforts in FY 05. The Attorney General initiated enforcement against companies that failed to file or filed late.

The companies that spent the most on reportable marketing activities during FY 05 in Vermont were: Forest Pharmaceuticals, Inc., Eli Lilly and Company, Glaxo-SmithKline, Sanofi Aventis and Merck & Co., Inc. These five companies spent nearly 50% of the total reported expenditures. Excluding discounts and rebates from monies spent by the top five companies in the FY 04 and FY 03 reporting periods, the top five companies in FY 05 spent, in the aggregate, approximately 6% less than the amount spent by the top five companies in FY 04, and approximately 22% less than the

² In addition to the 68 companies that reported some payment to the Vermont medical community in FY 05, 23 companies filed reports but indicated they spent no money on the reportable categories of marketing expenditures.

³ In FY 03, 6 companies claimed they were not subject to the law and/or had no reportable expenditures in Vermont, while in FY 04, 5 companies made such claims.

percentage spent by the top five companies in FY 03. The breakdown of the top five for all three reporting periods is as follows:

Ranking	FY 03	FY 04	FY 05
#1	GlaxoSmithKline	GlaxoSmithKline	Forest Pharmaceuticals, Inc.
#2	Merck and Company, Inc.	Forest Pharmaceuticals, Inc.	Eli Lilly and Company
#3	Forest Pharmaceuticals, Inc.	Eli Lilly and Company	GlaxoSmithKline
#4	AstraZeneca Pharmaceuticals LP	Bristol-Myers Squibb	Sanofi Aventis
#5	Eli Lilly and Company	Aventis Pharmaceuticals	Merck & Co., Inc.

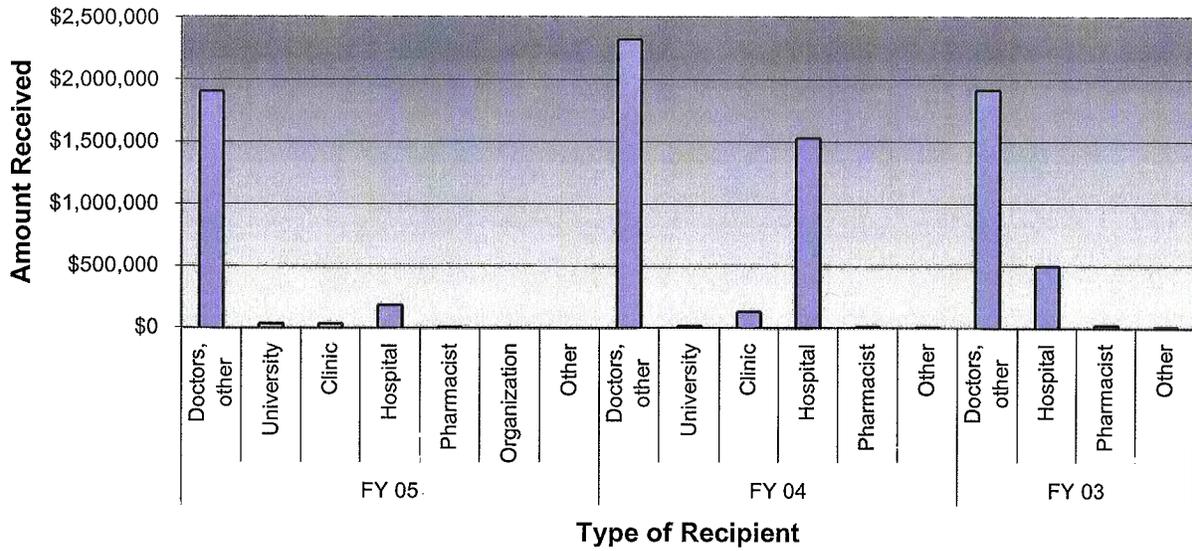
The lists of manufacturers, ranked by amount of total expenditure for FY 05, are appended as Tables 1 and 1A at Tab 2.

2. Payments of all Manufacturers Organized by Recipient Type

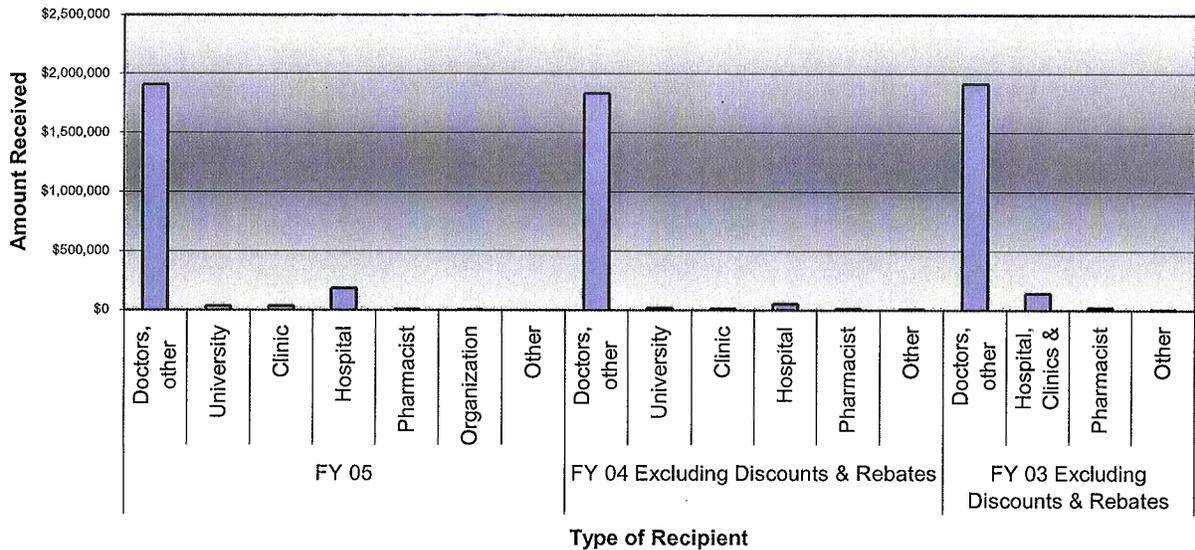
Table 2 describes the expenditures in FY 05 by the type of recipient. Physicians and other prescribers in Vermont received approximately \$1.76 million, or 81% of the total payments in FY 05. Excluding discounts and rebates from prior reporting periods, physicians and other prescribers received approximately \$1.74 million in FY 04, about 1% less than what they received in FY 05, while in FY 03 the deletion of discounts and rebates made no difference to the amount of gifts received by this same group.

All health care providers, which include physicians, other prescribers, and other healthcare providers, received \$1.9 million in FY 05, almost 88% of the total. Hospitals, clinics, and universities received \$257,000, nearly 12% of the total. The remaining recipients, which include pharmacists, organizations, and other authorized prescribers, received approximately \$10,000 in FY 05, less than 1% of the total.

The table below illustrates the type of recipients receiving economic benefits from pharmaceutical manufacturers during FY 05, FY 04 and FY 03. This table includes discounts and rebates disclosed in FY 04 and FY 03.



A comparison of the expenditures in FY 05 and prior reporting periods, excluding discounts and rebates, is illustrated as follows:



Payment by Prescriber Specialty:

There are 10 categories of licensed professionals authorized to prescribe in Vermont: dentists; naturopathic physicians; nurse practitioners; optometrists; osteopaths; physicians, physician’s assistants; podiatrists; scientific investigators; and veterinarians. The Vermont Secretary of State and the Medical Practice Board currently list 5,523 persons as licensed in all of these categories. If the \$176 million expended on prescribers were spread evenly throughout the prescribing community, then each person authorized to prescribe pharmaceuticals would have received \$319 in FY 05.

This compares with a per prescriber average expenditure of \$321 in FY 04, and \$359 in FY 03.

The top 100 recipients by category received a total of \$1,454,932.75 in FY 05. Of the top 100 recipients, psychiatrists were the largest beneficiaries of gifts. Fifteen psychiatrists received a total of \$308,271.53, or approximately 14.21% of the total. Hospitals and clinics received the second largest aggregate amount out of the top 100 recipients, with 4 such facilities receiving a total of \$180,505.76, or approximately 8.32% of the overall total. Of the identified recipients in the top 100, 3 physicians with a self-reported specialty of internal medicine received the third largest amount, having received \$120,069.20 in the aggregate. The balance of the gifts to the top 100 recipients was directed to neurologists, dermatologists, RNs, pediatricians, and other licensed professionals.⁴

Below is a chart setting out the top 100 recipients by specialty, and the amounts they received in FY 05.

Specialty #1 Description (as self-reported)	Number of Recipients	Total Received	% of Overall Total to Prescribers	Average per Recipient
Psychiatry	15	\$308,271.53	14.21%	\$20,551.44
Hospitals/Clinics	4	\$180,505.76	8.32%	\$45,126.44
Other ⁵	9	\$150,590.43	6.94%	\$16,732.27
Internal Medicine	13	\$120,069.20	5.53%	\$9,236.09
Ionizing Radiation Privileges	10	\$101,865.13	4.69%	\$10,186.51
Neurology	6	\$96,419.04	4.44%	\$16,069.84
Endocrinology, Diabetes & Metabolism	4	\$93,061.64	4.29%	\$23,265.41
Osteopath	3	\$78,590.64	3.62%	\$26,196.88
Family Practice	10	\$65,809.39	3.03%	\$6,580.94
Oncology	1	\$53,290.01	2.46%	\$53,290.01
Cardiovascular Disease	4	\$33,740.61	1.55%	\$8,435.15
Nephrology	1	\$31,333.18	1.44%	\$31,333.18
Nurse	5	\$22,628.22	1.04%	\$4,525.64
Pediatrician	3	\$20,100.94	.93%	\$6,700.31
Dermatology	1	\$18,380.11	.85%	\$18,380.11
Neurophysiology	1	\$16,066.88	.74%	\$16,066.88
Otolaryngology	1	\$13,050.16	.60%	\$13,050.16
Gastroenterology	2	\$11,105.26	.51%	\$5,552.63

⁴ Based on Specialty #1 as self-reported and listed in the Vermont Board of Medical Practice database, found at <http://www.docboard.org/vt/df/vtsearch.htm>.

⁵ Includes seven pharmaceutical manufacturers that reported making gifts in the aggregated amount of \$100,291.20 during FY 05 but failed to identify the recipient of such gifts.

Specialty #1 Description (as self-reported)	Number of Recipients	Total Received	% of Overall Total to Presc- ribers	Average per Recipient
Allergy & Immunology	1	\$8,207.74	.38%	\$8,207.74
Critical Care	1	\$6,616.50	.30%	\$6,616.50
Emergency Medicine	1	\$6,276.20	.29%	\$6,276.20
Colleges	1	\$6,200.00	.29%	\$6,200.00
Hematology	1	\$4,622.76	.21%	\$4,622.76
Obstetrics & Gynecology	1	\$4,615.97	.21%	\$4,615.97
Urology	1	\$3,515.45	.16%	\$3,515.45
TOTALS:	100	\$1,454,932.75	67.03%	\$14,549.32

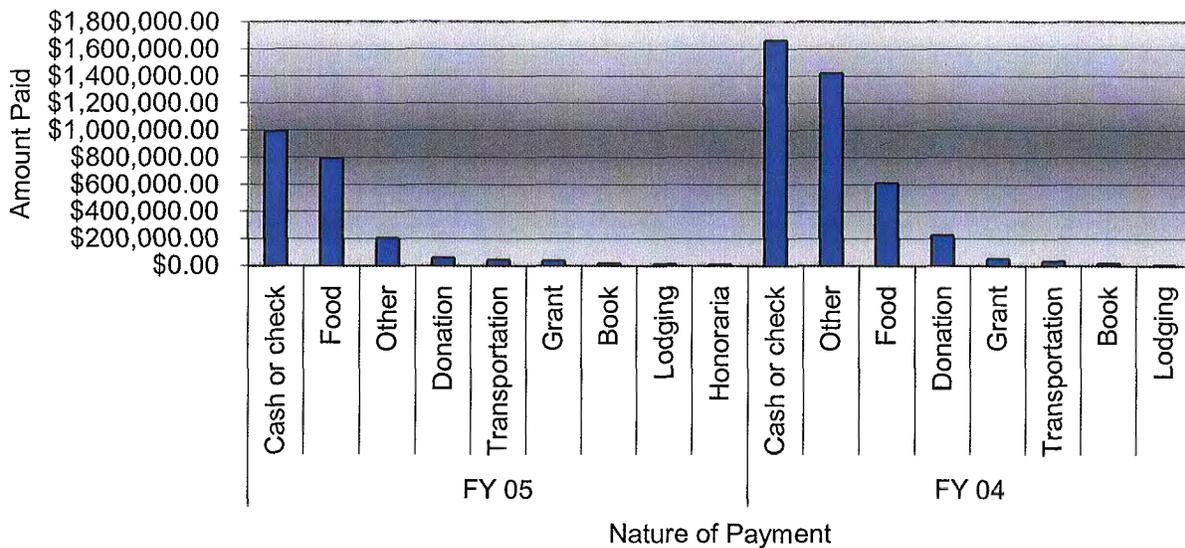
3. Payments by Nature of Expenditure

Table 3 describes the expenditures in FY 05 by the “nature” of the expense. “Nature” of marketing expenses, as set forth in the Gift Disclosure Law, means a description of the kinds of payments or benefits that were provided. Examples of nature of expenditures include cash, checks, honoraria, or other direct payments to physician; payments of food and beverages; payments of lodging and other travel expenses; books and other gifts. Beginning in FY 05, discounts and rebates were no longer required to be reported.

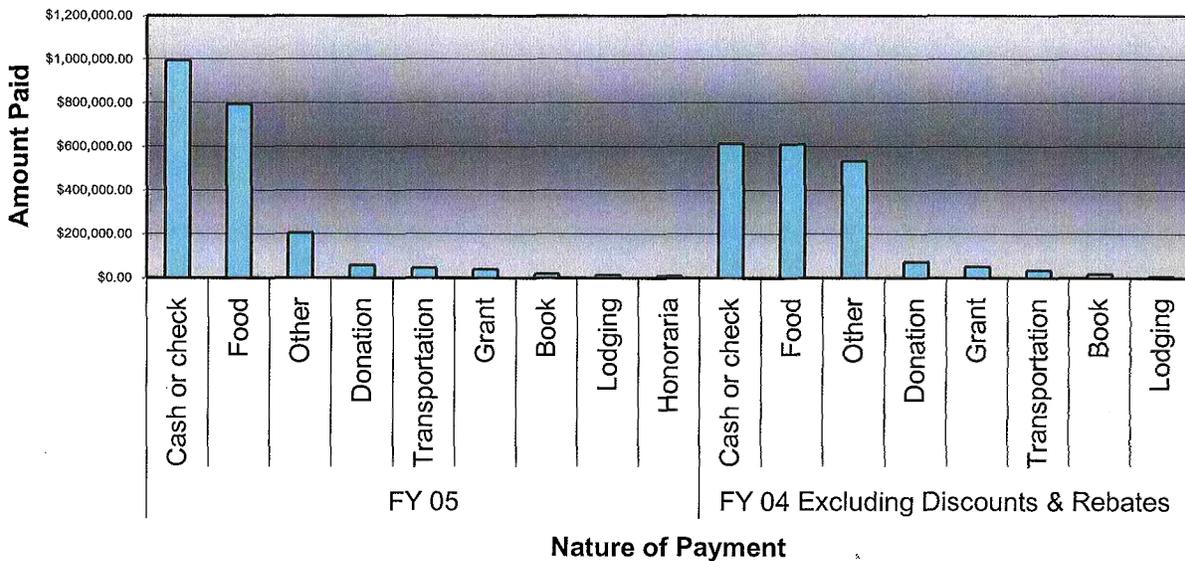
The majority of the expenditures in FY 05 were cash and checks, which amounted to \$992,121, or 45.67% of the total expenditures. Food amounted to \$792,885, or 36.50% of the total. A category specified as “other” totaled \$204,808, or 9.43%. The remaining 8.4% was spent on donations, transportation, grants, books, lodging, and honoraria.

A comparison of the expenditures in FY 05 and FY 04 is as follows:⁶

⁶ Comparisons with FY 03 expenditures are not possible in this category, as the characterizations of the nature of expenditures differ in all categories except “food,” which experienced a 16% increase in FY 04



A comparison of the expenditures in FY 05 and FY 04, excluding discounts from the FY 04 reporting period, is as follows:

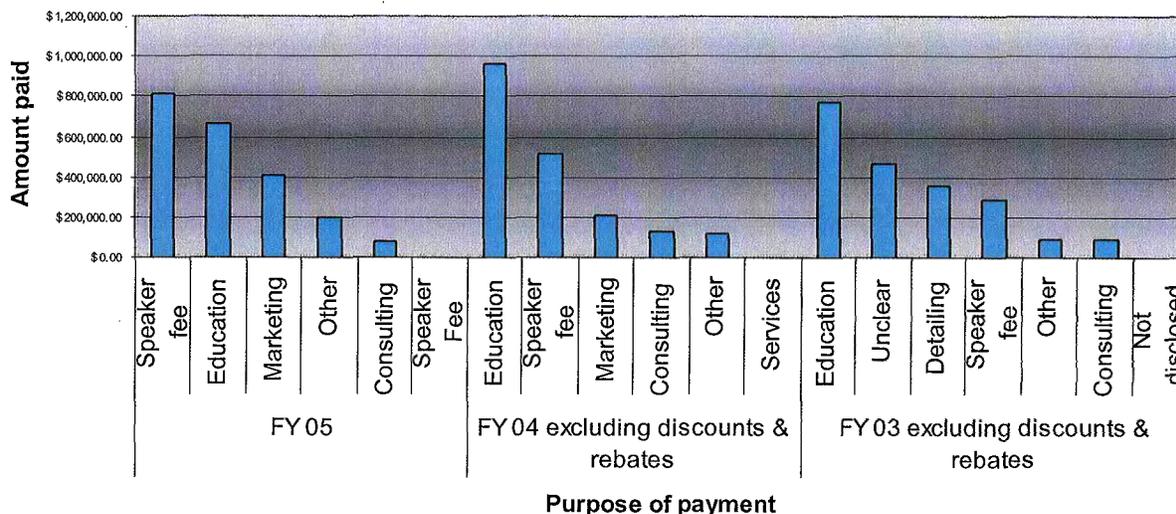


4. Payments by Purpose

Table 4 describes the expenditures in FY 05 by the “purpose” of the expense. The largest expenditure purpose category was Speaker Fee or Payment, which amounted to \$815,634, or 37.55% of the total. The second largest expense was for education, which amounted to \$660,039.60 in FY 05, or 30.38% of the total. The

balance of the \$2.17 million was expended on marketing, consulting, and other purposes.

A comparison of the purposes for such expenditures in FY 05, FY 04 and FY 03 (excluding discounts and rebates for FY 04 and 04) is as follows:



5. Trade Secret Declarations

Of the 68 companies that had gifts to disclose in FY 05, 30 requested that some or all of their data be listed as trade secrets. The payments made by these 30 companies represent 73.48% of the total gifts made during this reporting period. The public may not see the data listed as trade secrets; however this data is included in the data contained in this report as well as the reports of prior years.

In FY 04, 26 companies requested that some or all of their data be listed as trade secrets. The payments made by these 26 companies represent 71.20% of the total gifts made during the FY 04 reporting period, including discounts and rebates. Excluding discounts and rebates, the payments made by these 26 companies represent 63.07% of the total gifts made.

In FY 03, 10 companies requested that some or all of their data be listed as trade secrets, and the payments made by these 10 companies represents 60.45% of the total gifts made during that reporting period, including discounts and rebates. Excluding discounts and rebates, the payments made by these 10 companies represents 53.68% of the total gifts made.

V. Enforcement Actions

The Attorney General undertook enforcement actions in FY 05. First, the Attorney General directed 13 companies to either file the required disclosures or advise the Attorney

General's Office in writing that it engages in no pharmaceutical marketing in the State of Vermont. As a result of this action, 6 companies responded by advising that it engages in no pharmaceutical marketing activity in Vermont, while 7 filed the necessary disclosures for FY 05.

Additionally, four companies that had previously filed disclosures with the Office of the Vermont Attorney General failed to file reports in FY 05. The Attorney General initiated enforcement actions against all four companies. Each of them has now filed disclosures for FY 05, or advised that it engaged in no pharmaceutical marketing activities in Vermont for this reporting period. Three companies entered into an Assurance of Discontinuance with the State, requiring that they put into place procedures and systems to ensure that disclosures are made on or before the statutory deadline for all future reporting periods, and providing for a \$10,000 penalty in the event of a failure to file by the statutory deadline for any future reporting period.

TAB 1

Title 33: Human Services

Chapter 19: MEDICAL ASSISTANCE

33 V.S.A. § 2005. Pharmaceutical marketers

§ 2005. Pharmaceutical marketers

(a)(1) Annually on or before December 1 of each year, every pharmaceutical manufacturing company shall disclose to the office of the attorney general the value, nature, and purpose of any gift, fee, payment, subsidy, or other economic benefit provided in connection with detailing, promotional, or other marketing activities by the company, directly or through its pharmaceutical marketers, to any physician, hospital, nursing home, pharmacist, health benefit plan administrator, or any other person in Vermont authorized to prescribe, dispense, or purchase prescription drugs in this state. Disclosure shall include the name of the recipient. Disclosure shall be made on a form and in a manner prescribed by the office of the attorney general and shall require pharmaceutical manufacturing companies to report the value, nature, and purpose of all gift expenditures according to specific categories. The office of the attorney general shall report annually on the disclosures made under this section to the general assembly and the governor on or before April 1.

(2) Annually on October 1, each company subject to the provisions of this section also shall disclose to the office of the attorney general, the name and address of the individual responsible for the company's compliance with the provisions of this section, or if this information has been previously reported, any changes to the name or address of the individual responsible for the company's compliance with the provisions of this section.

(3) The office of the attorney general shall keep confidential all trade secret information, as defined by subdivision 317(b)(9) of Title 1. The disclosure form shall permit the company to identify any information that is a trade secret.

(4) The following shall be exempt from disclosure:

(A) free samples of prescription drugs intended to be distributed to patients;

(B) the payment of reasonable compensation and reimbursement of expenses in connection with bona fide clinical trials;

(C) any gift, fee, payment, subsidy or other economic benefit the value of which is less than \$25.00;

(D) scholarship or other support for medical students, residents and fellows to attend a significant educational, scientific, or policy-making conference of a national, regional, or specialty medical or other professional association if the recipient of the scholarship or other support is selected by the association;

(E) unrestricted grants for continuing medical education programs; and

(F) prescription drug rebates and discounts.

(b) The attorney general may bring an action in Washington superior court for injunctive relief, costs, and attorneys fees, and to impose on a pharmaceutical manufacturing company that fails to disclose as required by subsection (a) of this section a civil penalty of no more than \$10,000.00 per violation. Each unlawful failure to disclose shall constitute a separate violation.

(c) As used in this section:

(1) "Approved clinical trial" means a clinical trial that has been approved by the U.S. Food and Drug Administration (FDA) or has been approved by a duly constituted Institutional Review Board (IRB) after reviewing and evaluating it in accordance with the human subject protection standards set forth at 21 C.F.R. Part 50, 45 C.F.R. Part 46, or an equivalent set of standards of another federal agency.

(2) "Bona fide clinical trial" means an approved clinical trial that constitutes "research" as that term is defined in 45 C.F.R. § 46.102 when the results of the research can be published freely by the investigator and reasonably can be considered to be of interest to scientists or medical practitioners working in the particular field of inquiry.

(3) "Clinical trial" means any study assessing the safety or efficacy of drugs administered alone or in combination with other drugs or other therapies, or assessing the relative safety or efficacy of drugs in comparison with other drugs or other therapies.

(4) "Pharmaceutical marketer" means a person who, while employed by or under contract to represent a pharmaceutical manufacturing company, engages in pharmaceutical detailing, promotional activities, or other marketing of prescription drugs in this state to any physician, hospital, nursing home, pharmacist, health benefit plan administrator, or any other person authorized to prescribe, dispense, or purchase prescription drugs. The term does not include a wholesale drug distributor or the distributor's representative who promotes or otherwise markets the services of the wholesale drug distributor in connection with a prescription drug.

(5) "Pharmaceutical manufacturing company" means any entity which is engaged in the production, preparation, propagation, compounding, conversion, or processing of prescription drugs, either directly or indirectly by extraction from substances of natural origin, or independently by means of chemical synthesis, or by a combination of extraction and chemical synthesis, or any entity engaged in the packaging, repackaging, labeling, relabeling, or distribution of prescription drugs. The term does not include a wholesale drug distributor or pharmacist licensed under chapter 36 of Title 26.

(6) "Unrestricted grant" means any gift, payment, subsidy, or other economic benefit to an educational institution, professional association, health care facility, or governmental entity which does not impose any restrictions on the use of the grant, such as favorable treatment of a certain product or an ability of the marketer to control or influence the planning, content, or execution of the education activity. (Added 2001, No. 127 (Adj. Sess.), § 1, eff. June 13, 2002; amended 2003, No. 122 (Adj. Sess.), § 128b; 2005, No. 71, § 54a.)

TAB 2

FY05 – Table 1

Ranking by Company

<i>Company</i>	<i>Ranking</i>
Forest Pharmaceuticals, Inc.	1
Eli Lilly and Company	2
GlaxoSmithKline	3
Sanofi Aventis	4
Merck & Co., Inc.	5
Pfizer Inc.	6
Teva USA	7
AstraZeneca	8
Biogen Idec Inc.	9
Novartis Pharmaceuticals Corporation	10
Bristol-Myers Squibb	11
Genzyme Corporation	12
Wyeth Pharmaceuticals	13
Boehringer Ingelheim	14
Abbott	15
Hoffmann-La Roche Inc.	16
Bayer Pharmaceuticals Corporation	17
Takeda Pharmaceuticals America, Inc	18
Shire Pharmaceutical	19
TAP Pharmaceutical Products Inc.	20
Genentech, Inc	21
Janssen, L.P.	22
MGI PHARMA INC.	23
Cephalon Inc.	24
Ortho Biotech Products LP	25
Schering Corporation	26
Amgen USA	27
PriCara, a Unit of Ortho-McNeil, Inc.	28
Sankyo Pharma Inc.	29
McNeil Consumer & Specialty Pharmaceuticals	30
Organon USA Inc	31
Millennium Pharmaceutical Inc.	32
Serono Inc.	33
Reliant Pharmaceuticals Inc.	34
Ortho-McNeil Neurologics, Inc.	35
3M Pharmaceuticals	36
Procter & Gamble Pharmaceuticals Inc.	37
Warner Chilcott	38
Baxter Healthcare Corporation	39

<i>Company</i>	<i>Ranking</i>
Biovail Pharmaceuticals Inc.	40
Berlex Laboratories a unit of Berlex Inc.	41
Allergan Inc.	42
sanofi pasteur	43
Endo Pharmaceuticals Inc.	44
Ortho-McNeil Pharmaceutical Inc.	45
Sepracor Inc	46
Schwarz Pharma Inc.	47
Eisai Inc.	48
Salix Pharmaceuticals Inc.	49
Adolor Corporation	50
MedImmune Inc.	51
Novo Nordisk Inc	52
Sanofi-Synthelabo Inc.	53
Astellas Pharma US Inc.	54
Centocor Inc.	55
Scios Inc.	56
Alcon Laboratories Inc.	57
Chiron Corporation	58
Purdue Pharma L.P.	59
Watson Pharmaceuticals Inc.	60
Eyetech Pharmaceuticals Inc.	61
Critical Therapeutics Inc.	62
OraPharma Inc.	63
Otsuka America Pharmaceutical Inc.	64
UCB Pharma	65
Santarus Inc.	66
Amylin Pharmaceuticals Inc.	67
ImClone Systems Incorporated	68
Bioglan Pharmaceuticals Company	68
Celltech Pharmaceuticals Inc.	68
CollaGenex Pharmaceuticals Inc.	68
Cubist Pharmaceuticals Inc.	68
Daiichi Pharmaceutical Corporation	68
Dentsply Pharmaceutical	68
Dey L.P.	68
Galderna Laboratories L.P.	68
Gilead Sciences Inc.	68
Hospira Inc.	68
King Pharmaceuticals Inc.	68
Kyowa Pharmaceutical, Inc.	68
Mylan Pharmaceuticals, Inc.	68
Ono Pharma USA, Inc.	68
Praecis Pharmaceuticals Incorporated	68

Company	Ranking
Shionogi-USA Inc.	68
Sigma Tau Pharmaceuticals Inc.	68
Synergy Medical Education	68
Tanabe USA, Inc.	68
UDL Laboratories, Inc.	68
Upsher-Smith Laboratories Inc.	68
Vistakon Pharmaceuticals LLC	68
ZLB Behring	68

*Indicates a Johnson and Johnson pharmaceutical company

TOTAL	\$2,172,405.
Number of	91

FY05 – Table 1A
Ranking by Company
(Johnson and Johnson subsidiaries combined)

<i>Company</i>	<i>Ranking</i>
Forest Pharmaceuticals, Inc.	1
Eli Lilly and Company	2
GlaxoSmithKline	3
Sanofi Aventis	4
Merck & Co., Inc.	5
Pfizer Inc.	6
Teva USA	7
AstraZeneca	8
Biogen Idec Inc.	9
Johnson & Johnson Pharmaceutical Company *	10
Novartis Pharmaceuticals Corporation	11
Bristol-Myers Squibb	12
Genzyme Corporation	13
Wyeth Pharmaceuticals	14
Boehringer Ingelheim	15
Abbott	16
Hoffmann-La Roche Inc.	17
Bayer Pharmaceuticals Corporation	18
Takeda Pharmaceuticals America, Inc	19
Shire Pharmaceutical	20
TAP Pharmaceutical Products Inc.	21
Genentech, Inc	22
MGI PHARMA INC.	23
Cephalon Inc.	24
Schering Corporation	25
Amgen USA	26
Sankyo Pharma Inc.	27
Organon USA Inc	28
Millennium Pharmaceutical Inc.	29
Serono Inc.	30
Reliant Pharmaceuticals Inc.	31
3M Pharmaceuticals	32
Procter & Gamble Pharmaceuticals Inc.	33
Warner Chilcott	34
Baxter Healthcare Corporation	35
Biovail Pharmaceuticals Inc.	36
Berlex Laboratories a unit of Berlex Inc.	37
Allergan Inc.	38
sanofi pasteur	39
Endo Pharmaceuticals Inc.	40
Sepracor Inc	41

Company	Ranking
Schwarz Pharma Inc.	42
Eisai Inc.	43
Salix Pharmaceuticals Inc.	44
Adolor Corporation	45
MedImmune Inc.	46
Novo Nordisk Inc	47
Sanofi-Synthelabo Inc.	48
Astellas Pharma US Inc.	49
Alcon Laboratories Inc.	50
Chiron Corporation	51
Purdue Pharma L.P.	52
Watson Pharmaceuticals Inc.	53
Eyetech Pharmaceuticals Inc.	54
Critical Therapeutics Inc.	55
OraPharma Inc.	56
Otsuka America Pharmaceutical Inc.	57
UCB Pharma	58
Santarus Inc.	59
Amylin Pharmaceuticals Inc.	60
ImClone Systems Incorporated	61
Bioglan Pharmaceuticals Company	61
Celltech Pharmaceuticals Inc.	61
CollaGenex Pharmaceuticals Inc.	61
Cubist Pharmaceuticals Inc.	61
Daiichi Pharmaceutical Corporation	61
Dentsply Pharmaceutical	61
Dey L.P.	61
Galderma Laboratories L.P.	61
Gilead Sciences Inc.	61
Hospira Inc.	61
King Pharmaceuticals Inc.	61
Kyowa Pharmaceutical, Inc.	61
Mylan Pharmaceuticals, Inc.	61
Ono Pharma USA, Inc.	61
Praeclis Pharmaceuticals Incorporated	61
Shionogi-USA Inc.	61
Sigma Tau Pharmaceuticals Inc.	61
Synergy Medical Education	61
Tanabe USA, Inc.	61
UDL Laboratories, Inc.	61
Upsher-Smith Laboratories Inc.	61
ZLB Behring	61

Company

Ranking

* Includes Centocor Inc., Janssen, L.P., McNeil Consumer & Specialty Pharmaceuticals, Ortho Biotech Products LP, Ortho-McNeil Neurologics, Inc., Ortho-McNeil Pharmaceutical Inc., PriCara, a Unit of Ortho-McNeil, Inc., Scios Inc., and Vistakon Pharmaceuticals LLC

TOTAL

\$2,172,405.

Number of

83

FY05 – Table 2

Recipients of Payments

Recipient Type	Amount	% of Total
Doctor	\$1,678,983.08	77.29
Hospital	\$185,895.55	8.56
Other Healthcare Provider	\$147,079.48	6.77
Other Prescriber	\$78,761.30	3.63
University	\$36,065.84	1.66
Clinic	\$35,328.52	1.63
Pharmacist	\$8,106.43	0.37
Organization	\$1,650.00	0.08
Other	\$535.00	0.02
Total Amount	\$2,172,405.20	

FY05 – Table 3
Nature of Payments

Nature	Amount	% of Total
Cash or Check	\$992,121.18	45.67
Food	\$792,884.84	36.50
Other	\$204,807.65	9.43
Donation	\$58,794.00	2.71
Transportation	\$45,014.96	2.07
Grant	\$38,676.76	1.78
Book	\$18,951.51	0.87
Lodging	\$12,854.30	0.59
Honoraria	\$8,300.00	0.38
Total Amount	\$2,172,405.20	

FY05 – Table 4

Primary Purpose of Payment

Purpose	Amount	% of Total
Speaker Fee or Payment	\$815,633.88	37.55
Education	\$660,039.60	30.38
Marketing	\$407,864.35	18.77
Other	\$203,172.01	9.35
Consulting	\$83,856.18	3.86
Speaker Fee	\$1,839.19	0.08
Total Amount	\$2,172,405.20	

TAB 3

FY04 - Table 1

Ranking by Company

<i>Company</i>	<i>Ranking</i>
GlaxoSmithKline	1
Forest Pharmaceuticals, Inc.	2
Eli Lilly and Company	3
Bristol-Myers Squibb	4
Aventis Pharmaceuticals	5
Merck & Co., Inc.	6
AstraZeneca	7
Pfizer Inc.	8
Wyeth Pharmaceuticals	9
Amgen Inc.	10
Schering Corporation	11
Novo Nordisk Inc.	12
Boehringer-Ingelheim Pharmaceuticals Inc.	13
Genentech, Inc	14
Takeda Pharmaceuticals America, Inc	15
Sanofi-Synthelabo Inc.	16
Genzyme Corporation	17
Millennium Pharmaceuticals Inc.	18
McNeil Consumer & Specialty Pharmaceuticals *	19
Novartis Pharmaceuticals Corporation	20
Bayer Pharmaceuticals Corporation	21
TAP Pharmaceutical Products Inc.	22
UCB Pharma Inc.	23
Abbott Laboratories	24
3M Pharmaceuticals	25
Ortho Biotech Products LP *	26
SERONO INC.	27
Ortho-McNeil Pharmaceutical Inc. *	28
Rellant Pharmaceuticals Inc.	29
Warner Chilcott	30
Janssen Pharmaceutica Products L.P. *	31
MGI PHARMA INC.	32
Organon USA Inc	33
Procter & Gamble Pharmaceuticals Inc.	34
Cephalon Inc.	35
Teva Neuroscience	36
Sankyo Pharma Inc.	37
Sepracor Inc	38
Hoffmann-La Roche Inc.	39

<i>Company</i>	<i>Ranking</i>
Synergy Medical Education	40
Purdue Pharma L.P.	41
Allergan Inc.	42
Centocor Inc. *	43
Berlex Laboratories a unit of Berlex Inc.	44
Alcon Laboratories Inc.	45
Watson Pharmaceuticals Inc.	46
Sallx Pharmaceuticals Inc.	47
MedImmune Inc.	48
PriCara, a Unit of Ortho-McNeil, Inc. *	49
Daiichi Pharmaceutical Corporation	50
Baxter Healthcare Corporation	51
Shire Pharmaceutical	52
Axcan Scandipharm Inc.	53
Fujisawa Healthcare Inc.	54
Otsuka America Pharmaceutical Inc.	55
Bioglan Pharmaceuticals Company	55
DENTSPLY Pharmaceutical	55
Dey L.P.	55
Gilead Sciences Inc.	55
ZLB Behring	55

* Indicates a Johnson and Johnson pharmaceutical company

TOTAL	1,939,169.99
Number of Companies	60

FY04 - Table 1A
Ranking by Company
(Johnson and Johnson subsidiaries combined)

<i>Company</i>	<i>Ranking</i>
GlaxoSmithKline	1
Forest Pharmaceuticals, Inc.	2
Eli Lilly and Company	3
Bristol-Myers Squibb	4
Aventis Pharmaceuticals	5
Merck & Co., Inc.	6
AstraZeneca	7
Pfizer Inc.	8
Wyeth Pharmaceuticals	9
Amgen Inc.	10
Johnson & Johnson pharmaceutical company *	11
Schering Corporation	12
Novo Nordisk Inc.	13
Boehringer-Ingelheim Pharmaceuticals Inc.	14
Takeda Pharmaceuticals America, Inc	15
Genentech, Inc	16
Sanofi-Synthelabo Inc.	17
Genzyme Corporation	18
Millennium Pharmaceuticals Inc.	19
Novartis Pharmaceuticals Corporation	20
Bayer Pharmaceuticals Corporation	21
TAP Pharmaceutical Products Inc.	22
UCB Pharma Inc.	23
Abbott Laboratories	24
3M Pharmaceuticals	25
SERONO INC.	26
Reliant Pharmaceuticals Inc.	27
Warner Chilcott	28
MGI PHARMA INC.	29
Organon USA Inc	30
Procter & Gamble Pharmaceuticals Inc.	31
Cephalon Inc.	32
Teva Neuroscience	33
Sankyo Pharma Inc.	34
Sepracor Inc	35
Hoffmann-La Roche Inc.	36
Synergy Medical Education	37
Purdue Pharma L.P.	38
Allergan Inc.	39
Berlex Laboratories a unit of Berlex Inc.	40
Alcon Laboratories Inc.	41

<i>Company</i>	<i>Ranking</i>
Watson Pharmaceuticals Inc.	42
Genentech, IncGenentech, Inc	43
Salix Pharmaceuticals Inc.	44
MedImmune Inc.	45
Daiichi Pharmaceutical Corporation	46
Baxter Healthcare Corporation	47
Shire Pharmaceutical	48
Axcan Scandipharm Inc.	49
Fujisawa Healthcare Inc.	50
Otsuka America Pharmaceutical Inc.	51
Bioglan Pharmaceuticals Company	51
DENTSPLY Pharmaceutical	51
Dey L.P.	51
Gilead Sciences Inc.	51
ZLB Behring	51

* Includes Centocor, Inc., Janssen Pharmaceutica Products L.P., McNeil Consumer Specialties Pharmaceuticals, Ortho Biotech Products LP, and Ortho-McNeil Pharmaceutical

TOTAL 1,939,169.99
Number of Companies 56

FY04 - Table 2

Recipients of Payments

Recipient Type	Amount	% of Total
Doctor	\$1,656,828.98	85.44
Other Healthcare Provider	\$95,418.01	4.92
Other Prescriber	\$80,154.03	4.13
Hospital	\$54,810.50	2.83
University	\$18,360.09	0.95
Clinic	\$12,815.64	0.66
Pharmacist	\$11,856.90	0.61
Unknown	\$8,925.84	0.46
Total Amount	\$1,939,169.99	

FY04 - Table 3

Nature of Payments

Nature	Amount	% of Total
Cash or Check	\$613,017.53	31.61
Food	\$610,563.31	31.49
Other	\$532,564.53	27.46
Donation	\$72,652.20	3.75
Grant	\$51,260.84	2.64
Transportation	\$35,463.59	1.83
Book	\$17,896.36	0.92
Lodging	\$5,751.63	0.30
Total Amount	\$1,939,169.99	

FY04 - Table 4

Primary Purpose of Payment

Purpose	Amount	% of Total
Education	\$963,741.18	49.70
Speaker Fee or Payment	\$517,171.53	26.67
Marketing	\$208,651.36	10.76
Consulting	\$124,507.68	6.42
Other	\$123,098.24	6.35
Services	\$2,000.00	0.10
Total Amount	\$1,939,169.99	

TAB 4

FY03 - Table 1

Ranking by Company

<i>Company</i>	<i>Ranking</i>
GlaxoSmithKline	1
Merck and Company, Inc.	2
Forest Pharmaceuticals Inc.	3
AstraZeneca Pharmaceuticals LP	4
Eli Lilly and Company	5
Aventis Pharmaceuticals Inc.	6
Pfizer Inc.	7
Serono Inc.	8
Wyeth Pharmaceuticals	9
Ortho Biotech Products LP *	10
Bristol-Myers Squibb Company	11
Ortho-McNeil Pharmaceutical, Inc. *	12
Amgen, Inc.	13
Schering Plough Pharmaceutical Company	14
Sankyo Pharma Inc.	15
TAP Pharmaceutical Products Inc.	16
Rellant Pharmaceuticals	17
Sanofi-Synthelabo Inc.	18
Allergan, Inc.	19
Boehringer Ingelheim Pharmaceuticals, Inc.	20
Millennium Pharmaceuticals, Inc.	21
McNeil Consumer & Specialty Pharmaceuticals *	22
Takeda Pharmaceuticals North America, Inc.	23
Novo Nordisk Pharmaceuticals, Inc.	24
MedImmune, Inc.	25
Abbott Laboratories	26
Janssen Pharmaceutica Products L.P. *	27
Bayer HealthCare Pharmaceuticals	28
UCB Pharma, Inc.	29
Cephalon, Inc.	30
Novartis Pharmaceuticals Corporation	31
Hoffman-LaRoche Inc.	32
Fujisawa Healthcare, Inc.	33
Organon USA Inc.	34
Purdue Pharma L.P.	35
Berlex, Inc.	36
3M Pharmaceuticals	37
Centocor *	38
Baxter International Inc.	39

Company	Ranking
Elan Pharmaceuticals, Inc.	40
Salix Pharmaceuticals, Inc.	41
Dey, L.P.	42
Dalichi Pharmaceutical Corp.	43
Watson Pharma, Inc.	44
Bioglan Pharmaceuticals Company	45
Cell Tech Pharma	46
CollaGenex Pharmaceuticals, Inc.	46
Dentsply Pharmaceutical	46
Galderma Laboratories, L.P.	46
Gilead Sciences, Inc.	46
Proctor & Gamble Pharmaceuticals, Inc.	46
Sepracor Inc.	46

* Indicates a Johnson and Johnson pharmaceutical company

TOTAL 2,085,842.73

Number of Companies 52

FY03 - Table 1A
Ranking by Company
(Johnson and Johnson subsidiaries combined)

<i>Company</i>	<i>Ranking</i>
GlaxoSmithKline	1
Merck and Company, Inc.	2
Forest Pharmaceuticals Inc.	3
AstraZeneca Pharmaceuticals LP	4
Eli Lilly and Company	5
Aventis Pharmaceuticals Inc.	6
Johnson & Johnson pharmaceutical company *	7
Pfizer Inc.	8
Serono Inc.	9
Wyeth Pharmaceuticals	10
Bristol-Myers Squibb Company	11
Amgen, Inc.	12
Schering Plough Pharmaceutical Company	13
Sankyo Pharma Inc.	14
TAP Pharmaceutical Products Inc.	15
Reliant Pharmaceuticals	16
Sanofi-Synthelabo Inc.	17
Allergan, Inc.	18
Boehringer Ingelheim Pharmaceuticals, Inc.	19
Millennium Pharmaceuticals, Inc.	20
Takeda Pharmaceuticals North America, Inc.	21
Novo Nordisk Pharmaceuticals, Inc.	22
MedImmune, Inc.	23
Abbott Laboratories	24
Bayer HealthCare Pharmaceuticals	25
UCB Pharma, Inc.	26
Cephalon, Inc.	27
Novartis Pharmaceuticals Corporation	28
Hoffman-LaRoche Inc.	29
Fujisawa Healthcare, Inc.	30
Organon USA Inc.	31
Purdue Pharma L.P.	32
Berlex, Inc.	33
3M Pharmaceuticals	34
Baxter International Inc.	35
Elan Pharmaceuticals, Inc.	36
	37
Salix Pharmaceuticals, Inc.	38
Dey, L.P.	39
Daiichi Pharmaceutical Corp.	40
Watson Pharma, Inc.	41

<i>Company</i>	Ranking
Bioglan Pharmaceuticals Company	42
Cell Tech Pharma	43
CollaGenex Pharmaceuticals, Inc.	43
Dentsply Pharmaceutical	43
Galderma Laboratories, L.P.	43
Gilead Sciences, Inc.	43
Proctor & Gamble Pharmaceuticals, Inc.	43
Sepracor Inc.	43

* Includes Centocor, Inc., Janssen Pharmaceutica Products L.P., McNeil Consumer Specialties Pharmaceuticals, Ortho Biotech Products LP, and Ortho-McNeil Pharmaceutical

TOTAL \$2,085,842.73
Number of Companies 49

FY03 - Table 2

Recipients of Payments

Recipient Type	Amount	% of Total
Prescribers	\$1,196,150.70	57.35
Other healthcare providers	\$718,979.58	34.47
Hospitals, Clinics, Universities	\$142,239.65	6.82
Pharmacists	\$22,264.37	1.07
Unknown	\$6,208.43	0.30
Not Disclosed	\$0.00	0.00
Total Amount	\$2,085,842.73	

FY03 - Table 3

Nature of Payments

Nature	Amount	% of Total
Fees, cash, checks, honoraria, donations	\$1,400,182.55	67.13
Food	\$513,855.37	24.64
Other	\$72,424.55	3.47
Grants	\$70,445.00	3.38
Books	\$20,296.49	0.97
Transportation	\$4,841.72	0.23
Lodging	\$3,797.05	0.18
Not Disclosed	\$0.00	0.00
Total Amount		\$2,085,842.73

FY03 - Table 4
Purpose of Payments

Purpose	Amount	% of Total
Education	\$776,903.80	37.25
Unclear	\$468,009.63	22.44
Detailing	\$357,488.22	17.14
Speaker	\$289,311.31	13.87
Other	\$99,907.20	4.79
Consulting	\$92,106.28	4.42
	\$2,092.29	0.10
Not Disclosed	\$44.00	0.00
Total Amount	\$2,085,842.73	