



**Sunovion Pharmaceuticals Inc.**

84 Waterford Drive, Marlborough, MA 01752-7010  
508-481-6700 Fax 508-357-7490

March 7, 2011

Dear Doctor / Concerned Health Care Professional:

Sunovion Pharmaceuticals Inc. (Sunovion) discloses payments to Health Care Professionals ("HCP(s)") where required by law. Currently, while there is no federal reporting in effect, several states in which Sunovion does business require reporting of HCP payments on an annual basis. Those states are:

Maine  
Massachusetts  
Minnesota  
Vermont  
West Virginia

In addition, HCP payments are also required to be disclosed for HCP licensed in Washington, DC.

This means that if you are a HCP licensed in one of the states listed above, or the District of Columbia, Sunovion is required to report to that state certain payments made to you by our company. Reported payments may include but are not limited to:

Lunches, dinners and other meals  
Certain gifts where permitted by state laws and industry standards  
Consulting fees and related travel expenses

Payments made by Sunovion to HCPs in other cities and states are not currently reported. Some pharmaceutical companies currently disclose payments or items of value provided to HCPs in all states either as a requirement under a Corporate Integrity Agreement that resulted from a settlement with the federal government or because they have chosen to do so proactively.

Beginning on January 1, 2012, the Federal Physician Payment Sunshine Act becomes effective and ALL pharmaceutical and medical device companies will be legally required to disclose anything of value provided to an HCP.

The first report under the Act is due on March 31, 2013 and covers all payments made for the calendar year 2012. Thus, beginning January 1, 2012, Sunovion track payments made to HCP in all states and those payments will be reported to the federal government beginning on or by March 31, 2013.

A Speaker Program dinner or "Lunch and Learn" event at a Health Care Professional's office is a business lunch or dinner under applicable tax laws and has no tax consequences for the recipient.

Please do not hesitate to contact Sunovion's Compliance or Legal Affairs Department with any questions.

Sincerely,

Joseph Wholley

Executive Director Compliance and Internal Audit