

Pharmaceutical Marketing Disclosures

Report of

Vermont Attorney General

William H. Sorrell

June 26, 2007

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**Pharmaceutical Marketing Disclosures: Report of Vermont
Attorney General William H. Sorrell on Payments to Physicians
June 26, 2007**

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I. Executive Summary

This is the fourth report of Vermont Attorney General William H. Sorrell on Pharmaceutical Marketing Disclosures. It is based upon disclosures pertaining to payments made during the period July 1, 2005, through June 30, 2006 (FY 06) by pharmaceutical marketers, of the amount of money the companies paid during the past fiscal year on consulting and speaker fees, travel expenses, gifts, and other payments to physicians, hospitals, universities and others authorized to prescribe or dispense pharmaceutical products. Vermont's Pharmaceutical Marketing Disclosure Law, 33 V.S.A. § 2005 ("Payment 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.

In addition to Vermont, other states are also taking steps to monitor payments made to prescribers. As of January 2007, five additional states (California, Florida, Maine, Minnesota, and West Virginia) and the District of Columbia have laws or regulations pertaining to pharmaceutical marketing.¹

As this report demonstrates, the Payment 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 06, 81 pharmaceutical manufacturers reported spending \$2,247,769 on fees, travel expenses, and other direct payments to Vermont physicians, hospitals, universities and others for the purpose of marketing their products in Vermont. That represents a 2.3% increase over reported expenditures for similar expenses in FY 05, a 15.9% increase over reported expenditures for similar expenses in FY 04, and a 7.76% increase over reported expenditures for similar expenses in FY 03.

The top five spenders in Vermont on this type of marketing during FY 06 were Eli Lilly and Company; Sanofi Aventis; Pfizer, Inc.; Forest Pharmaceuticals, Inc.; and Novartis Pharmaceuticals Corporation. Gifts reported by these five pharmaceutical companies represent 59% of the total amount reported by the 81 companies that filed disclosures during this reporting period. This compares with the following percentages for the previous top five spending pharmaceutical manufacturers: in FY 05 the top five spenders in Vermont represented 48.22% of the total amount reported during that fiscal year; in FY 04 the top five spenders in Vermont represented 54.53% of the total reported during that fiscal year; and in FY 03 the top five spenders represented 70.77% of monies reported.

The top 100 recipients by category received a total of \$1,549,891.86 in FY 06, or 69% of the total payments.² Of the top 100 recipients, psychiatrists were the largest beneficiaries of gifts. Eleven psychiatrists received a total of \$502,612.02, or approximately 22.36% of the overall total. The average payment to psychiatrists was \$45,692 in FY 06. This represents an

¹ National Conference of State Legislatures, Marketing and Direct-to-Consumer Advertising (DTCA) of Pharmaceuticals Updated February 20, 2007, <http://www.ncsl.org/programs/health/rxads.htm>. Accessed June 26, 2007.

² The total number of recipients reported in FY 06 is 2,486.

increase of 119% over the average payment to the 14 psychiatrists in the top 100 recipient group who received an average payment of \$20,835.40 in FY 05.

Physicians specializing in endocrinology, diabetes & metabolism received the second largest aggregate amount among the top 100 recipients in FY 06, with 5 prescribers receiving a total of \$168,648.91, representing an average payment of \$33,729.78. This compares to an average of \$23,265 paid to 4 such prescribers in the top 100 recipient group in FY 05.

Sixteen internists in the top 100 recipient group received the third largest amount, an aggregate of \$150,209.70, with an average payment of \$9,388.11. In FY 05, 14 internists in the top 100 recipient group received an aggregate of \$124,238.85, with an average payment of \$8,874.

II. Description of Vermont's Payment Disclosure Law

The Vermont Legislature enacted the Payment Disclosure Law in 2001, and amended it in 2004, 2006, and 2007. The Payment Disclosure Law requires pharmaceutical manufacturers to report to the Vermont Attorney General, on forms and in a manner prescribed by the Attorney General, marketing payments made to persons in Vermont who are authorized to prescribe, dispense, or purchase pharmaceutical products. In particular, the Payment 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 (until July 1, 2007); and,
- Prescription drug rebates and discounts (effective July 1, 2004).

33 V.S.A. § 2005(a)(4).

The Gift Reporting Law has undergone several revisions since its enactment in 2001. Beginning on July 1, 2004 (FY 05), pharmaceutical manufacturers were no longer required to report discounts and rebates. Therefore, in this report, discounts and rebates reported in prior years are not included for purposes of comparison.

The Payment 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 Payment Disclosure Law requires that the disclosure form permit the reporting companies to identify information that the company claims constitutes such "trade secrets." 33 V.S.A. § 2005(a)(3). In 2006, the Vermont Legislature amended this section to include the following language:

In the event that the attorney general receives a request for any information designated as a trade secret, the attorney general shall promptly notify the company of such request. Within 30 days after such notification, the company shall respond to the requester and the attorney general by either consenting to the release of the requested information or by certifying in writing the reasons for its claim that the information is a trade secret. Any requester aggrieved by the company's response may apply to the superior court of Washington County for a declaration that the company's claim of trade secret is invalid. The attorney general shall not be made a party to the superior court proceeding. Prior to and during the pendency of the superior court proceeding, the attorney general shall keep confidential the information that has been claimed as trade secret information, except that the attorney general may provide the requested information to the court under seal.

Effective July 1, 2007, unrestricted grants for continuing medical education programs will no longer be exempt from disclosure. Disclosure of unrestricted grants for continuing medical education programs shall be limited to the value, nature, and purpose of the grant and the name of the grantee; the names of the individual participants in such a program need not be disclosed.

III. Amendments to Prior Pharmaceutical Marketing Disclosure Reports filed by the Vermont Attorney General's Office

The Attorney General's Office has revised some summaries of expenditures for prior reporting periods to account for late or corrected filings by some manufacturers. In addition, the Attorney General's Office has created charts that exclude discounts and rebates from the expenditures reported in prior years in order to make more accurate comparisons with the expenditure summaries for FY 05 and FY 06, when discounts and rebates were no longer required to be reported. The revised summaries for prior reporting periods appear in Tabs 3, 4 and 5, appended to this report. Moreover, to ensure accurate comparisons among the different reporting periods, this report uses the now corrected data for prior reporting periods. 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 pharmaceutical marketers in five ways:

1. Total Payments of each pharmaceutical manufacturer;
2. Payments of all manufacturers organized by recipient type, including prescriber specialty;
3. Payments by nature of expenditure;
4. Payments by purpose of expenditure; and
5. Trade secret declarations.

1. Total Payments of Each Pharmaceutical Manufacturer

In FY 06, 81 pharmaceutical manufacturers reported payments of \$2,247,769 for consulting and speaker fees, travel expenses, gifts, and the like to Vermont physicians, hospitals, universities, and others who are authorized under Vermont law to prescribe, dispense, or purchase pharmaceutical products in Vermont.³ That represents a 2.3% increase over reported expenditures for similar expenses in FY 05, a 15.9% increase over reported expenditures for similar expenses in FY 04, and a 7.76% increase over reported expenditures for similar expenses in FY 03.

Just as the value of gifts being made by pharmaceutical manufacturers in FY 06 has increased, so too has the number of companies filing reports with the Vermont Attorney General's Office. In FY 05, 73 companies disclosed the value of gifts made during that reporting period; in FY 04, 60 companies filed such disclosures; and in FY 03, the first reporting period, 52 companies filed disclosures. Over a four-year period of time, filings have therefore increased by 55.76%.

The companies that reported the highest expenditures in FY 06 in Vermont were Eli Lilly and Company; Sanofi Aventis; Pfizer, Inc.; Forest Pharmaceuticals, Inc.; and Novartis Pharmaceuticals Corporation. These five companies spent 59% of the total reported expenditures. This compares with the following percentages for the previous top five spending pharmaceutical manufacturers: in FY 05 the top five spenders in Vermont represented 48.22% of the total amount reported during that fiscal year; in FY 04 the top five spenders in Vermont represented 54.53% of the total reported during that fiscal year; and in FY 03 the top five spenders represented 70.77% of monies reported. The top five companies in FY 06 reported, in the aggregate, approximately 11% more than the amount reported by the top five companies in FY 05; approximately 4.5% more than the amount reported by the top five companies in FY 04; and nearly 12% less than the amount reported by the top five companies in FY 03.

In FY 06, the average reported by the top five spenders was \$265,215.05. In FY 05 the average reported by the top five spenders was \$211,838.25; in FY 04 the average reported was \$211,493.26; and in FY 03 the average reported was \$295,312.47.

³ In addition to the 81 companies that reported some payment to the Vermont medical community in FY 06, 8 companies filed reports but indicated they spent no money on the reportable categories of marketing expenditures.

The breakdown of the top five spenders for all four reporting periods is as follows:

Ranking	FY 03	FY 04	FY 05	FY 06
#1	GlaxoSmithKline	GlaxoSmithKline	Forest Pharmaceuticals	Eli Lilly and Company
#2	Merck and Company	Forest Pharmaceuticals	Eli Lilly and Company	Sanofi Aventis
#3	Forest Pharmaceuticals	Eli Lilly and Company	GlaxoSmithKline	Pfizer
#4	AstraZeneca	Bristol-Myers Squibb	Sanofi Aventis	Forest Pharmaceuticals
#5	Eli Lilly and Company	Aventis	Merck & Company	Novartis
Average per year for each of the Top 5	\$295,312.47	\$211,493.26	\$211,838.25	\$265,215.05

The list of manufacturers, ranked by amount of total expenditures for FY 06, are appended at Tab 2.

2. Payments of all Manufacturers Organized by Recipient Type

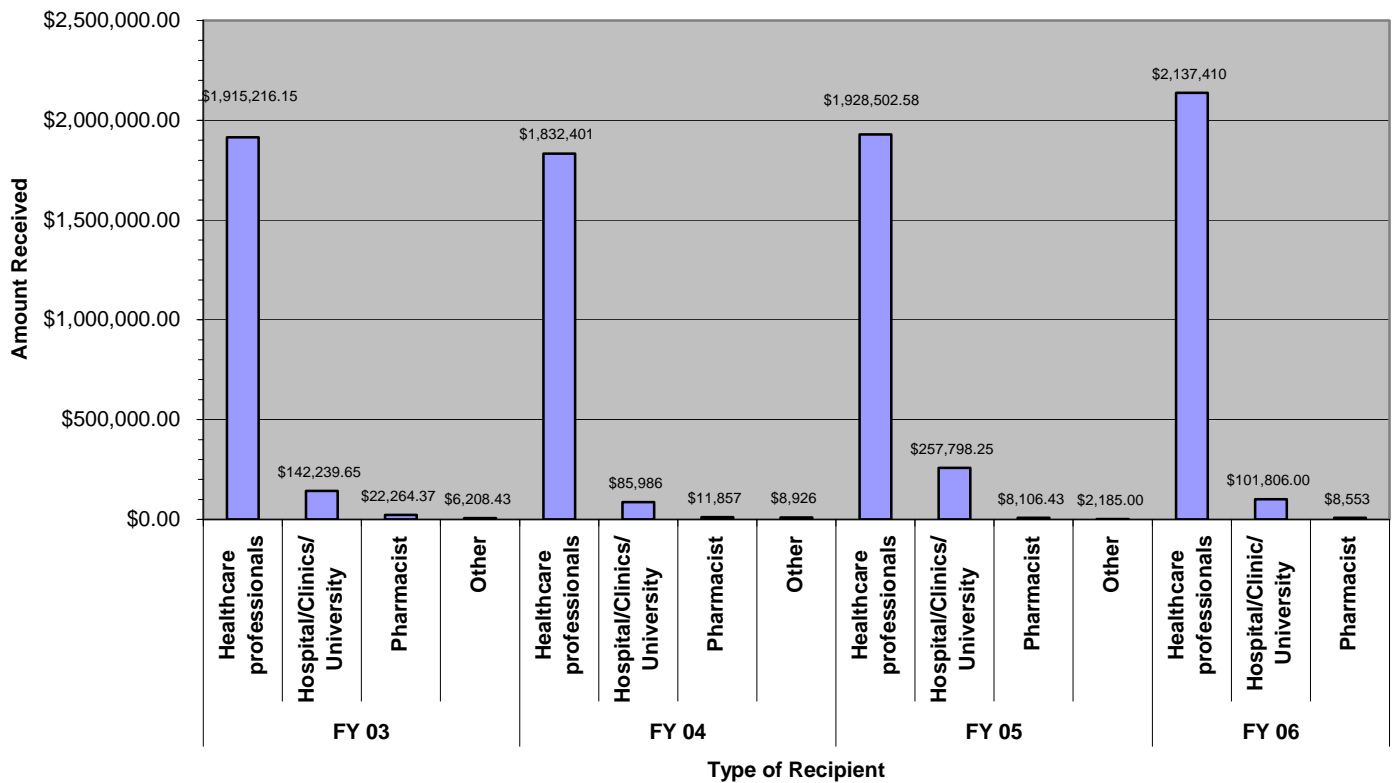
There are 10 categories of licensed professionals authorized to prescribe in Vermont: dentists; naturopathic physicians; nurse practitioners; optometrists; osteopaths; physicians; physician's assistants; podiatrists; scientific investigators; and veterinarians. The Vermont Secretary of State and the Medical Practice Board currently list 5,608 persons as licensed in all of these categories.

In FY 06, physicians and other prescribers in Vermont received \$2,032,780, or 90.43% of the total payments by pharmaceutical companies. That is compared to the approximately \$1,781,173 reportedly received by prescribers in FY 05; \$1,736,983 in FY 04; and \$1,196,237 in FY 03. Therefore, in the space of four years the amount reportedly received by prescribers in Vermont has increased by approximately 70%.

If the FY 06 total amount reportedly paid to prescribers was distributed evenly throughout the prescribing community, then each person authorized to prescribe pharmaceuticals would have received \$362.48 in FY 06. This compares with a per prescriber average of \$322.50 in FY 05, \$321 in FY 04 and \$224 in FY 03.

All health care providers, which include physicians and other prescribers as well as non-prescribing healthcare workers such as certain types of nurses, received \$2,137,410, or slightly more than 95% of the total payments in FY 06. This represents an increase of 10.83% over FY 05, when all health care providers received \$1,928,503; an increase of 16.65% over FY 04, when this population received \$1,832,401; and approximately 11.60% more than FY 03, when they received a total of \$1,915,216. Hospitals, clinics and universities received \$101,806 in FY 06, or 4.53% of the total. The remaining recipients, largely comprised of pharmacists, received \$8,553, or less than 1% of the total.

A comparison of the expenditures by recipient type from FY 03 to FY 06 is illustrated as follows:



Payment by Prescriber Specialty for the Top 100 Recipients:

The Vermont Attorney General’s Office more closely analyzed the payments made to the top 100 recipients. The Vermont Medical Practice Board allows licensees to self report specialties. The Vermont Attorney General’s Office has analyzed the data on payments to the top 100 recipients by referencing the self-reported specialty of these licensees.⁴ This analysis does not include FY 04, since the FY 04 data only covers a 6-month period.

The top 100 recipients received a total of \$1,549,891.86 in FY 06, or 69% of the total payments. Of the top 100 recipients, psychiatrists were the largest beneficiaries of gifts. Eleven psychiatrists received a total of \$502,612.02, or approximately 22.36% of the overall total. The average payment to psychiatrists was \$45,692 in FY 06. The average payment to psychiatrists in FY 06 is a 119% increase over the average payment to psychiatrists in the top 100 recipient group in FY 05, when 14 psychiatrists in the top 100 recipient group received an average payment of \$20,835.40.

⁴ See 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>.

The median payment to the eleven psychiatrists in the top 100 recipient group in FY 06 was \$27,911.80. This represents a 72% increase over the FY 05 median payment of \$16,213.91 to this group of psychiatrists.

Physicians specializing in endocrinology, diabetes & metabolism received the second largest aggregate amount in FY 06, with 5 prescribers receiving a total of \$168,648.91, representing an average payment of \$33,729.78. This compares to an average of \$23,265.41 paid to 4 such prescribers in the top 100 recipient group in FY 05.

Sixteen internists in the top 100 recipient group received the third largest amount, an aggregate of \$150,209.70, with an average payment of \$9,388.11. In FY 05, 14 internists in the top 100 recipient group received an aggregate of \$124,238.85.

It should be noted that one osteopath received payments of \$46,642.74 in FY 06, giving this prescriber the highest average and median payment per prescriber in the top 100 recipient group for FY 06.

Payments to the top 100 recipients by category in FY 06 breaks down as follows:

Specialty #1 Description (as self-reported)	Number of Recipients	Total Received	% of Overall Total	Average per Recipient
Psychiatry	11	\$502,612.02	22.36%	\$45,692.00
Endocrinology, Diabetes & Metabolism	5	\$168,648.91	7.50%	\$33,729.78
Internal Medicine	16	\$150,209.70	6.68%	\$9,388.11
Neurology	5	\$115,230.40	5.13%	\$23,046.08
Other	7	\$71,085.63	3.16%	\$10,155.09
Family Practice	12	\$71,069.02	3.16%	\$5,922.42
Oncology	3	\$59,144.02	2.63%	\$19,714.67
Ionizing Radiation Privileges	9	\$55,832.76	2.48%	\$6,203.64
Osteopath	1	\$46,642.74	2.08%	\$46,642.74
Pediatrics	4	\$42,655.32	1.90%	\$10,663.83
APRN	4	\$42,517.58	1.89%	\$10,629.40
Hospitals	4	\$34,791.02	1.55%	\$8,697.76
Neurophysiology, Clinical	1	\$26,493.45	1.18%	\$26,493.45
Colleges/Universities	2	\$25,537.57	1.14%	\$12,647.85
Nephrology	1	\$25,294.74	1.13%	\$25,294.74
Dermatology	2	\$23,399.00	1.04%	\$11,699.50
Gastroenterology	1	\$17,398.98	.77%	\$17,398.98
Physician Assistant	3	\$12,226.59	.54%	\$4,075.53
RN	2	\$12,049.27	.54%	\$6,024.64
Cardiovascular Disease	2	\$10,974.68	.49%	\$5,487.34
Hematology	1	\$10,121.71	.45%	\$10,121.71
Allergy & Immunology	1	\$7,983.40	.36%	\$7,983.40
Geriatrics	1	\$6,481.11	.29%	\$6,481.11
Obstetrics & Gynecology	1	\$6,365.64	.28%	\$6,365.64
Pharmacist	1	\$5,126.60	.23%	\$5,126.60
TOTALS:	100	\$1,549,891.86	68.96%	\$15,027.44

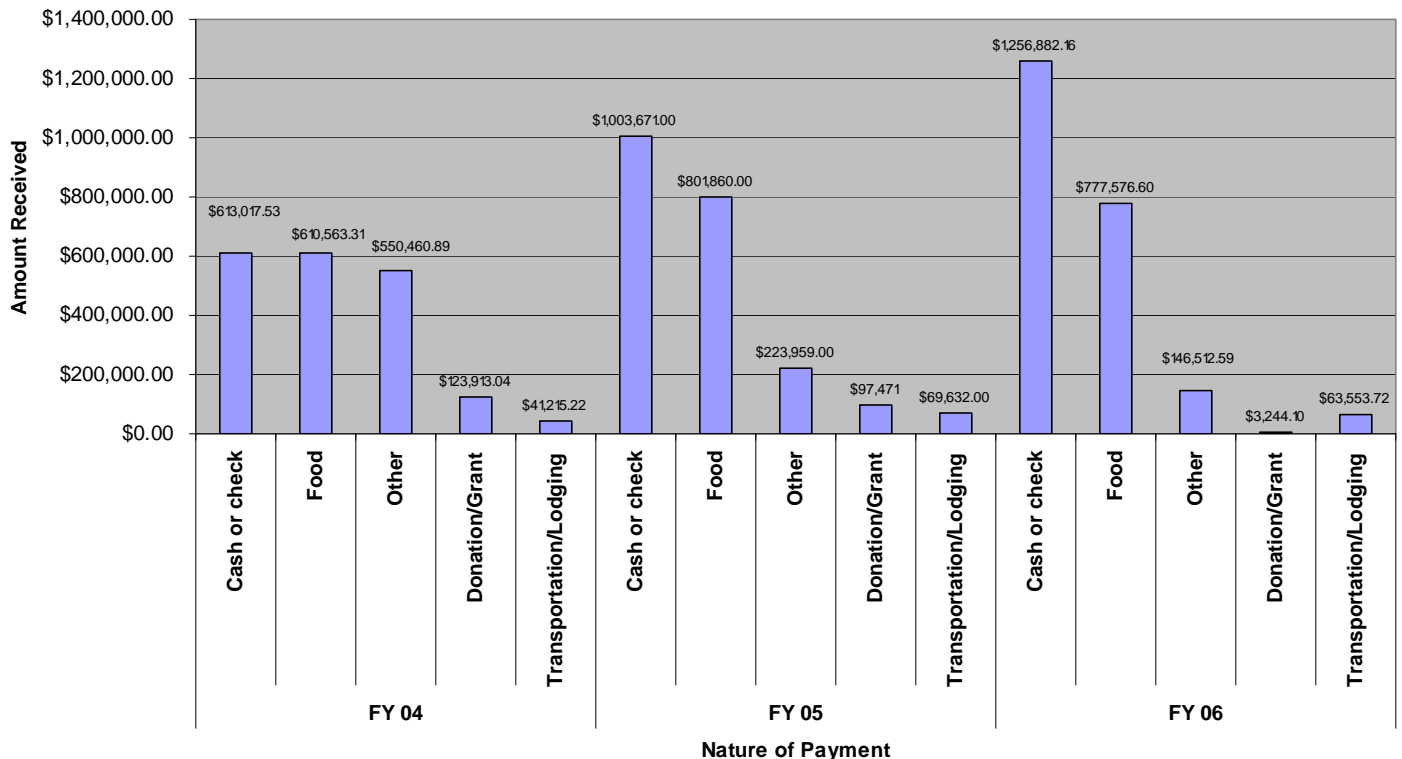
Revised tables illustrating the amount reportedly paid to the top 100 recipients for FY 05 and FY 04 are appended at Tabs 3 and 4.

3. Payments by Nature of Expenditure

"Nature" of marketing expenses, as set forth in the Payment Disclosure Law, means a description of the kinds of payments or benefits that were provided. Examples of the nature of expenditures include cash, checks, honoraria, or other direct payments to a recipient; payments for food and beverages; payments for lodging and other travel expenses; and gifts, such as books and other items.

The majority of the expenditures in FY 06 were cash and checks, which amounted to \$1,256,882.16, or nearly 56% of the total expenditures. Food amounted to \$777,576.60, approximately 35% of the total. A category specified as "other" totaled \$146,512.59, or 6.52%. The remaining 2.96%, or \$66,797.82, was reportedly spent on transportation, lodging, grants and donations.

A comparison of the expenditures in FY 04 through FY 06 is as follows:⁵



4. Payments by Purpose of Expenditure

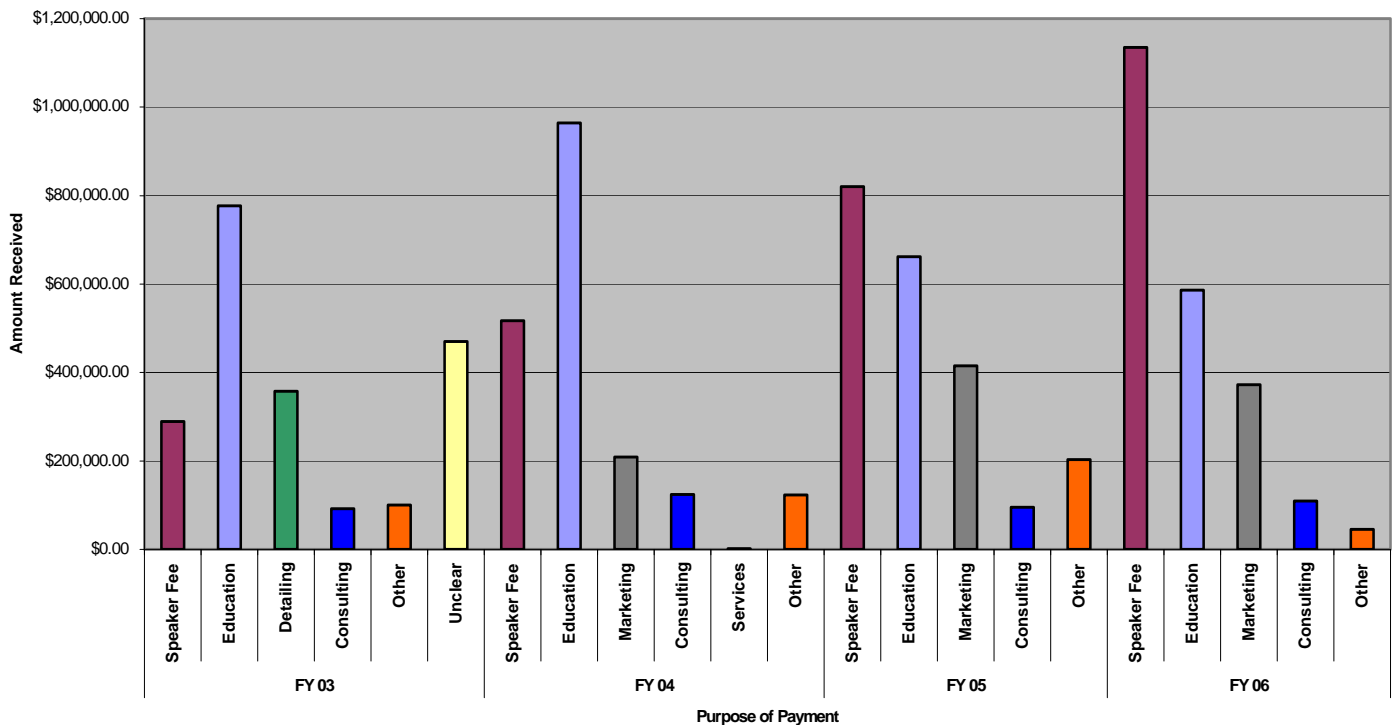
"Purpose" of marketing expenses, as set forth in the Payment Disclosure Law, means a description of the purpose of the payments or benefits that were provided. Examples of the purpose of expenditures include speaker fees, consulting fees, education, and "detailing" the specific virtues of a pharmaceutical product.

⁵ 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."

The largest expenditure purpose category was Speaker Fee or Payment, which amounted to \$1,135,255 or approximately 50% of the total expenditures. While monies expended on Speaker Fees or Payments was also the largest expenditure in FY 05, this category has increased by \$314,782 in FY 06, making it 38.36% higher than in FY 05.

The second largest expense in FY 06 was for Education, which amounted to \$585,661, or approximately 26% of the total. The balance of the \$2,247,769 was spent on marketing, consulting and other purposes.

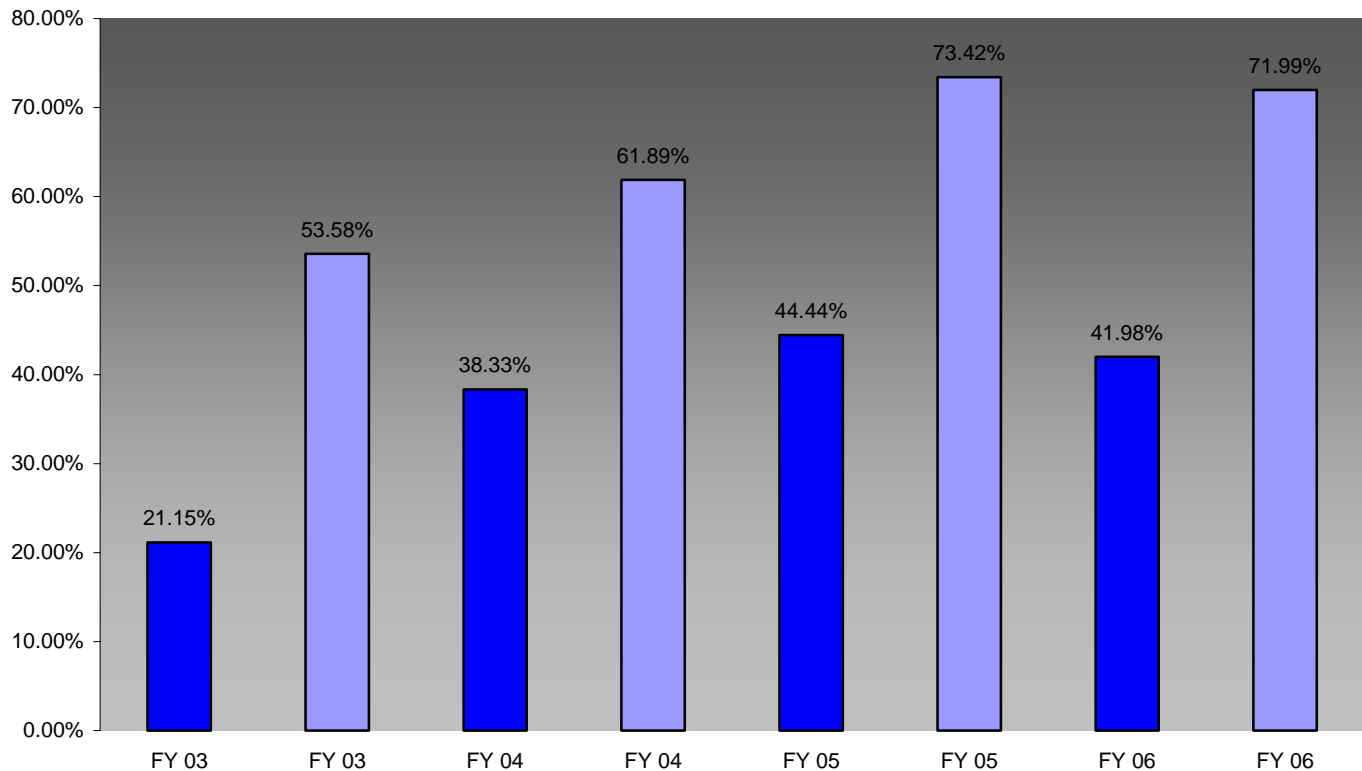
A comparison of the purpose of such expenditures in FY 03 through FY 06 is as follows:



5. Trade Secret Declarations

Thirty-four of the 81 pharmaceutical manufacturers that disclosed payments in FY 06 requested that some or all of their data be listed as Trade Secrets. The payments made by these 34 companies represent 71.99% of the total gifts made during this reporting period. In FY 05, 32 companies requested that some or all of their data be listed as Trade Secrets, which represented 73.42% of the total gifts made for that reporting period. In FY 04, 23 companies made this request, representing 61.89% of the total gifts made for that fiscal year. Finally, in FY 03, 11 companies requested trade secret protection, which represented 53.58% of the total gifts made for that reporting period.

A comparison of the number of trade secret designations in FY 03 – FY 06 is as follows:



Percentage of companies declaring trade secrets



Percentage of total payments represented by companies declaring trade secrets

V. Enforcement Actions

To date, the Vermont Attorney General has initiated enforcement actions against five pharmaceutical manufacturers due to their failure to file timely reports. In March 2006, Assurances of Discontinuance were entered in Vermont Superior Court regarding the failure of Cephalon, Inc., DENTSPLY Pharmaceutical, and Synergy Medical Education to file timely financial disclosures for FY 05. In January 2007, an Assurance of Discontinuance was entered in Vermont Superior Court regarding the failure of Biogen Idec Inc. to file timely financial disclosures for FY 03 and FY 04. The most recent Assurance of Discontinuance was filed in May 2007 regarding the failure of Otsuka America Pharmaceutical, Inc. to file timely financial disclosures for FY 04, FY 05 and FY 06. In each case, the Assurance of Discontinuance requires that the company institute procedures and systems to ensure that disclosures are made on or before the statutory deadline for all future reporting periods, and provides 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, except that the office may disclose the information to the department of health and the office of Vermont health access for the purpose of informing and prioritizing the activities of the evidence-based education program in subchapter 2 of chapter 91 of Title 18. The department of health and the office of Vermont health access shall keep the information confidential. The disclosure form shall permit the company to identify any information that it claims is a trade secret as defined in subdivision 317(c)(9) of Title 1. In the event that the attorney general receives a request for any information designated as a trade secret, the attorney general shall promptly notify the company of such request. Within 30 days after such notification, the company shall respond to the requester and the attorney general by either consenting to the release of the requested information or by certifying in writing the reasons for its claim that the information is a trade secret. Any requester aggrieved by the company's response may apply to the superior court of Washington County for a declaration that the company's claim of trade secret is invalid. The attorney general shall not be made a party to the superior court proceeding. Prior to and during the pendency of the superior court proceeding, the attorney general shall keep confidential the information that has been claimed as trade secret information, except that the attorney general may provide the requested information to the court under seal.

(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 [no longer effective as of July 1, 2007]; and

(F) prescription drug rebates and discounts [effective July 1, 2004].

(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.

(d) Disclosures of unrestricted grants for continuing medical educational programs shall be limited to the value, nature, and purpose of the grant and the name of the grantee. It shall not include disclosure of the individual participants in such a program [effective July 1, 2007].

TAB 2

FY06 – Table 1

Ranking by Company

<i>Company</i>	<i>Ranking</i>
Eli Lilly and Company	1
sanofi aventis	2
Pfizer Inc.	3
Forest Pharmaceuticals, Inc.	4
Novartis Pharmaceuticals Corporation	5
GlaxoSmithKline	6
Merck & Co., Inc.	7
Takeda Pharmaceuticals America, Inc	8
Teva Pharmaceuticals USA Inc.	9
Bristol-Myers Squibb Company	10
Abbott	11
Wyeth Pharmaceuticals	12
Daiichi Sankyo	13
Genentech, Inc	14
Hoffmann-La Roche Inc.	15
Amgen USA	16
TAP	17
Schering Corporation	18
PriCara, a Unit of Ortho-McNeil, Inc. *	19
Ortho Biotech Products LP *	20
McNeil Pediatrics Division of McNeil-PPC Inc.	21
Cephalon Inc.	22
Biogen Idec	23
Abraxis Bioscience Inc.	24
Shire Pharmaceuticals Inc.	25
Solvay Pharmaceuticals, Inc.	26
Janssen, L.P. *	27
Procter & Gamble Pharmaceuticals Inc.	28
NOVO NORDISK INC	29
Alpharma Branded Products Division, Inc.	30
Adolor Corporation	31
SERONO INC.	32
Millennium Pharmaceuticals Inc	33
Eisai Inc.	34
sanofi pasteur	35
PDL BioPharma Inc.	36
Ortho-McNeil Neurologics, Inc. *	37
Astellas Pharma US Inc.	38
MedImmune Inc	39
Centocor Inc. *	40
ALLERGAN INC.	41
Esprit Pharma Inc.	42
Ortho-McNeil Pharmaceutical Inc *	43
Amylin Pharmaceuticals Inc.	44
UCB INC.	45
Schwarz Pharma Inc.	46
Talecris Biotherapeutics Inc.	47

Company	Ranking
UCB Pharma	48
Watson Pharmaceuticals Inc.	49
Boehringer Ingelheim	50
MedPointe Pharmaceuticals	51
Sankyo Pharma Inc.	52
Alcon Laboratories Inc.	53
The Medicines Company	54
OraPharma Inc. *	55
Berlex Laboratories a unit of Berlex Inc.	56
Dey L.P.	57
Endo Pharmaceuticals Inc	58
Reliant Pharmaceuticals Inc.	59
Baxter Healthcare Corporation	60
Axcan Scandipharm Inc.	61
Daiichi Pharmaceutical Corporation	62
Warner Chilcott	63
MGI PHARMA INC.	64
Otsuka America Pharmaceutical Inc.	65
3M Pharmaceuticals	66
Jazz Pharmaceuticals	67
Bayer HealthCare Pharmaceuticals	68
Purdue Pharma L.P.	69
Duramed Pharmaceuticals Inc.	70
Mylan Pharmaceuticals Inc.	71
OSI	72
Organon USA Inc	73
Onyx Pharmaceuticals Inc.	74
CoTherix Inc	75
Novartis Vaccines and Diagnostics Inc.	76
Vistakon Pharmaceuticals LLC	77
McNeil Consumer & Specialty Pharmaceuticals	78
Galderma Laboratories L.P.	79
Ortho McNeil Janssen Pharmaceutical Services	80
ImClone Systems Incorporated	81

* Indicates a Johnson and Johnson pharmaceutical company

TOTAL	\$2,247,769.17
Number of	81

FY06 – Table 1A

Ranking by Company Name

(Johnson and Johnson subsidiaries combined)

<i>Company</i>	<i>Ranking</i>
Eli Lilly and Company	1
sanofi aventis	2
Pfizer Inc.	3
Forest Pharmaceuticals, Inc.	4
Novartis Pharmaceuticals Corporation	5
GlaxoSmithKline	6
Merck & Co., Inc.	7
Takeda Pharmaceuticals America, Inc	8
Johnson & Johnson pharmaceutical company *	9
Teva Pharmaceuticals USA Inc.	10
Bristol-Myers Squibb Company	11
Abbott	12
Wyeth Pharmaceuticals	13
Daiichi Sankyo	14
Genentech, Inc	15
Hoffmann-La Roche Inc.	16
Amgen USA	17
TAP	18
Schering Corporation	19
McNeil Pediatrics Division of McNeil-PPC Inc.	20
Cephalon Inc.	21
Biogen Idec	22
Abraxis Bioscience Inc.	23
Shire Pharmaceuticals Inc.	24
Solvay Pharmaceuticals, Inc.	25
Procter & Gamble Pharmaceuticals Inc.	26
NOVO NORDISK INC	27
Alpharma Branded Products Division, Inc.	28
Adolor Corporation	29
SERONO INC.	30
Millennium Pharmaceuticals Inc	31
Eisai Inc.	32
sanofi pasteur	33
PDL BioPharma Inc.	34
Astellas Pharma US Inc.	35
MedImmune Inc	36
ALLERGAN INC.	37
Esprit Pharma Inc.	38
Amylin Pharmaceuticals Inc.	39
UCB INC.	40
Schwarz Pharma Inc.	41
Talecris Biotherapeutics Inc.	42
UCB Pharma	43
Watson Pharmaceuticals Inc.	44
Boehringer Ingelheim	45
MedPointe Pharmaceuticals	46
Sankyo Pharma Inc.	47
Alcon Laboratories Inc.	48
The Medicines Company	49
Berlex Laboratories a unit of Berlex Inc.	50
Dey L.P.	51

Company	Ranking
Endo Pharmaceuticals Inc	52
Reliant Pharmaceuticals Inc.	53
Baxter Healthcare Corporation	54
Axcan Scandipharm Inc.	55
Daiichi Pharmaceutical Corporation	56
Warner Chilcott	57
MGI PHARMA INC.	58
Otsuka America Pharmaceutical Inc.	59
3M Pharmaceuticals	60
Jazz Pharmaceuticals	61
Bayer HealthCare Pharmaceuticals	62
Purdue Pharma L.P.	63
Duramed Pharmaceuticals Inc.	64
Mylan Pharmaceuticals Inc.	65
OSI	66
Organon USA Inc	67
Onyx Pharmaceuticals Inc.	68
CoTherix Inc	69
Novartis Vaccines and Diagnostics Inc.	70
Vistakon Pharmaceuticals LLC	71
McNeil Consumer & Specialty Pharmaceuticals	72
Galderma Laboratories L.P.	73
Ortho McNeil Janssen Pharmaceutical Services	74
ImClone Systems Incorporated	75

* Includes Centocor, Inc., Janssen L.P., OraPharma, Inc., Ortho Biotech Products LP, Ortho-McNeil Neurologics, Inc., Ortho-McNeil Pharmaceutical, Inc., and Pricara.

TOTAL	\$2,247,769.17
Number of	75

FY06 – Table 3

Nature of Payments

Nature	Amount	% of Total
Cash or Check	\$1,251,882.16	55.69
Food	\$777,576.60	34.59
Other	\$131,635.31	5.86
Transportation	\$57,827.48	2.57
Book	\$14,877.28	0.66
Lodging	\$5,726.24	0.25
Check	\$5,000.00	0.22
Grant	\$3,000.00	0.13
Donation	\$244.10	0.01
Total Amount	\$2,247,769.17	

FY06 – Table 4

Primary Purpose of Payment

Purpose	Amount	% of Total
Speaker Fee or Payment	\$1,135,255.44	50.51
Education	\$585,661.46	26.06
Marketing	\$372,253.30	16.56
Consulting	\$109,401.72	4.87
Other	\$45,197.25	2.01
Total Amount	\$2,247,769.17	

TAB 3

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
Teva Pharmaceuticals USA Inc.	30
McNeil Consumer & Specialty Pharmaceuticals	31
Organon USA Inc	32
Millennium Pharmaceutical Inc.	33
Abraxis Bioscience Inc.	34
Serono Inc.	35
3M Pharmaceuticals	36
Reliant Pharmaceuticals Inc.	37
Ortho-McNeil Neurologics, Inc.	38
Procter & Gamble Pharmaceuticals Inc.	39

<i>Company</i>	Ranking
Warner Chilcott	40
Baxter Healthcare Corporation	41
Biovail Pharmaceuticals Inc.	42
Berlex Laboratories a unit of Berlex Inc.	43
Allergan Inc.	44
sanofi pasteur	45
Endo Pharmaceuticals Inc.	46
Ortho-McNeil Pharmaceutical Inc.	47
Sepracor Inc	48
Schwarz Pharma Inc.	49
Adolor Corporation	50
Eisai Inc.	51
Salix Pharmaceuticals Inc.	52
MedImmune Inc.	53
Novo Nordisk Inc	54
Sanofi-Synthelabo Inc.	55
Astellas Pharma US Inc.	56
Centocor Inc.	57
Scios Inc.	58
Alcon Laboratories Inc.	59
Chiron Corporation	60
Purdue Pharma L.P.	61
Watson Pharmaceuticals Inc.	62
Eyeteck Pharmaceuticals Inc.	63
Critical Therapeutics Inc.	64
OraPharma Inc.	65
Otsuka America Pharmaceutical Inc.	66
Ortho-McNeil Pharmaceutical Inc	67
CoTherix Inc	68
UCB Pharma	69
Santarus Inc.	70
Amylin Pharmaceuticals Inc.	71
OraPharma Inc.	72
ImClone Systems Incorporated	73

* Indicates a Johnson and Johnson pharmaceutical company

TOTAL	\$2,196,592.
Number of	73

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
Abraxis Bioscience Inc.	30
Serono Inc.	31
3M Pharmaceuticals	32
Reliant Pharmaceuticals Inc.	33
Procter & Gamble Pharmaceuticals Inc.	34
Warner Chilcott	35
Baxter Healthcare Corporation	36
Biovail Pharmaceuticals Inc.	37
Berlex Laboratories a unit of Berlex Inc.	38
Allergan Inc.	39
sanofi pasteur	40
Endo Pharmaceuticals Inc.	41

Company	Ranking
Sepracor Inc	42
Schwarz Pharma Inc.	43
Adolor Corporation	44
Eisai Inc.	45
Salix Pharmaceuticals Inc.	46
MedImmune Inc.	47
Novo Nordisk Inc	48
Sanofi-Synthelabo Inc.	49
Astellas Pharma US Inc.	50
Alcon Laboratories Inc.	51
Chiron Corporation	52
Purdue Pharma L.P.	53
Watson Pharmaceuticals Inc.	54
Eyeteck Pharmaceuticals Inc.	55
Critical Therapeutics Inc.	56
OraPharma Inc.	57
Otsuka America Pharmaceutical Inc.	58
UCB Pharma	59
Santarus Inc.	60
Amylin Pharmaceuticals Inc.	61
ImClone Systems Incorporated	62

* 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	\$2,181,517.
Number of	62

FY05 – Table 2

Recipients of Payments

Recipient Type	Amount	% of Total
Doctor	\$1,702,268.85	77.50
Hospital	\$186,331.29	8.48
Other Healthcare Provider	\$147,329.48	6.71
Other Prescriber	\$78,904.25	3.59
University	\$36,065.84	1.64
Clinic	\$35,401.12	1.61
Pharmacist	\$8,106.43	0.37
Organization	\$1,650.00	0.08
Other	\$535.00	0.02
	\$0.00	0.00
Total Amount	\$2,196,592.26	

FY05 – Table 3

Nature of Payments

Nature	Amount	% of Total
Cash or Check	\$995,371.18	45.31
Food	\$801,859.67	36.50
Other	\$204,807.65	9.32
Donation	\$58,794.00	2.68
Transportation	\$56,778.19	2.58
Grant	\$38,676.76	1.76
Book	\$19,150.51	0.87
Lodging	\$12,854.30	0.59
Honoraria	\$8,300.00	0.38
Total Amount	\$2,196,592.26	

FY05 – Table 4

Primary Purpose of Payment

Purpose	Amount	% of Total
Speaker Fee or Payment	\$818,633.88	37.27
Education	\$661,814.97	30.13
Marketing	\$415,453.04	18.91
Other	\$203,172.01	9.25
Consulting	\$95,679.18	4.36
Speaker Fee	\$1,839.19	0.08
Total Amount	\$2,196,592.26	

**FY 05 – TABLE 5
TOP 100 RECIPIENTS**

The top 100 recipients by first specialty category in FY 05 breaks down as follows:

Specialty #1 Description (as self-reported)	Number of Recipients	Total Received	% of Overall Total	Average per Recipient
Psychiatry	14	\$291,695.62	13.28%	\$20,835.40
Other	9	\$171,726.71	7.82%	\$19,080.75
Hospitals/clinics	3	\$135,505.76	6.17%	\$45,168.59
Internal Medicine	14	\$124,238.85	5.66%	\$8,874.20
Ionizing Radiation Privileges	10	\$101,865.13	4.64%	\$10,186.51
Neurology	6	\$96,419.04	4.39%	\$16,069.84
Endocrinology, Diabetes & Metabolism	4	\$93,061.64	4.24%	\$23,265.41
Osteopath	3	\$78,653.64	3.58%	\$26,217.88
Family Practice	10	\$65,809.39	3.00%	\$6,580.94
Oncology	1	\$53,290.01	2.43%	\$53,290.01
Consulting	1	\$45,000	2.05%	\$45,000.00
Nurses	6	\$39,804.13	1.81%	\$6,634.02
Cardiovascular Disease	4	\$33,740.61	1.54%	\$8,435.15
Nephrology	1	\$31,333.18	1.43%	\$31,333.18
Pediatrics	3	\$20,100.94	.92%	\$6,700.31
Dermatology	1	\$18,380.11	.84%	\$18,380.11
Neurophysiology, Clinical	1	\$16,066.88	.73%	\$16,066.88
Otolaryngology	1	\$13,050.16	.59%	\$13,050.16
Gastroenterology	2	\$11,105.26	.51%	\$5,552.63
Allergy & Immunology	1	\$8,207.74	.37%	\$8,207.74
Critical Care	1	\$6,616.50	.30%	\$6,616.50
University	1	\$6,200	.28%	\$6,200
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	\$1,474,625.48	67.16%	\$16,580.02

TAB 4

FY04 - Table 1

Ranking by Company

<i>Company</i>	Ranking
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
Reliant 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

Company	Ranking
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
Salix 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.
Number of	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

Company	Ranking
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

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

TOTAL	\$1,939,169.
Number of	51

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
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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	

**FY 04 – TABLE 5
TOP 100 RECIPIENTS**

The top 100 recipients by first specialty category in FY 04 breaks down as follows:

Specialty #1 Description (as self-reported)	Number of Recipients	Total Received	% of Overall Total	Average per Recipient
Other	11	\$834,991.33	43.06%	\$75,908.30
Psychiatry	19	\$195,007.94	10.06%	\$10,263.58
Internal Medicine	14	\$78,321.97	4.04%	\$5,594.43
Endocrinology, Diabetes & Metabolism	5	\$64,744.77	3.34%	\$12,948.95
Ionizing Radiation Privileges	6	\$35,477.06	1.83%	\$5,912.84
Osteopath	1	\$30,083.97	1.55%	\$30,083.97
Nurses	7	\$27,044.03	1.39%	\$3,863.43
Neurology	6	\$24,207.13	1.25%	\$4,034.52
University	1	\$23,900	1.23%	\$23,900
Obstetrics & Gynecology	1	\$22,888.75	1.18%	\$22,888.75
Dermatology	3	\$22,413.03	1.16%	\$7,471.01
Oncology	2	\$22,186.87	1.14%	\$11,093.44
Hospitals/clinics	3	\$20,265.16	1.05%	\$6,755.05
Family Practice	4	\$19,246.74	.99%	\$4,811.69
Cardiovascular disease	4	\$16,501.66	.85%	\$4,125.42
Pediatrics	3	\$15,467.31	.80%	\$5,155.77
Nephrology	2	\$15,230.58	.79%	\$7,615.29
Allergy & immunology	2	\$8,799.92	.45%	\$4,399.51
Hematology	1	\$5,613.78	.29%	\$5,613.78
Neurophysiology, Clinical	1	\$5,067.46	.26%	\$5,067.46
Otolaryngology	1	\$4,241.40	.22%	\$4,241.40
Gastroenterology	1	\$3,841.41	.20%	\$3,841.41
Consulting	1	\$3,000	.15%	\$3,000
Pharmacist	1	\$3,000	.15%	\$3,000
Totals:	100	\$1,501,542.27	77.43%	\$11,316.25

TAB 5

FY03 - Table 1

Ranking by Company

<i>Company</i>	Ranking
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
Reliant 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
Daiichi 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	\$2,085,928.60
Number of	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
Salix Pharmaceuticals, Inc.	37
Dey, L.P.	38
Daiichi Pharmaceutical Corp.	39
Watson Pharma, Inc.	40
Bioglan Pharmaceuticals Company	41

Company **Ranking**

Cell Tech Pharma	42
CollaGenex Pharmaceuticals, Inc.	42
Dentsply Pharmaceutical	42
Galderma Laboratories, L.P.	42
Gilead Sciences, Inc.	42
Proctor & Gamble Pharmaceuticals, Inc.	42
Sepracor Inc.	42

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

TOTAL	\$2,085,928.60
Number of	48

FY03 - Table 2

Recipients of Payments

Recipient Type	Amount	% of Total
Prescribers	\$1,196,236.57	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	\$2,085,928.60

FY03 - Table 4

Purpose of Payments

Purpose	Amount	% of Total
Education	\$776,989.67	37.25
Unclear	\$468,009.63	22.44
Detailing	\$357,468.22	17.14
Speaker	\$289,311.31	13.87
Other	\$99,907.20	4.79
Consulting	\$92,106.28	4.42
	\$2,067.20	0.10
Not Disclosed	\$44.00	0.00
Prescribers	\$25.09	0.00
Total Amount	\$2,085,928.60	