

February 13, 2006

RETURN GOODS POLICY CHANGE

Dear Customer:

Please be advised that effective immediately Roche Laboratories will no longer issue credit for product that is returned to either a Roche facility or Capital Returns, our return goods processor for the following reasons:

- Product obtained illegally or that has been diverted or resold by an account pursuant to a special contract price
- Product returns where the lot number or expiration date is missing, covered or unreadable
- Tamiflu[®] (oseltamivir phosphate) when purchased for stockpiling in preparation of a flu pandemic, regardless of whether Tamiflu is purchased directly from Roche or from a Roche authorized distributor. This provision applies to all sectors including federal, state and local governments, public, private, not for profit companies and all other class of trades
- Product that has been sold to an alternate source vendor
- Product sold in bulk package sizes (greater than 500 units per bottle)

Product returned that does not meet any of the above criteria will be destroyed and no credit will be extended.

For complete details of the changes made to our policy, please refer to the attached copy of our Return Goods Policy.

If you have any questions regarding this policy or any other Roche Laboratories program, please contact your Roche Trade and Professional Relations Manager or the Roche Laboratories Order Fulfillment Organization at: **1-800-526-0626**.

Sincerely,

Patrick A. Cofone
Director Trade and Professional Relations