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**UNITED STATES DISTRICT COURT FOR
THE DISTRICT OF MASSACHUSETTS**

IN RE PHARMACEUTICAL INDUSTRY
AVERAGE WHOLESale PRICE
LITIGATION

MDL No. 1456

CIVIL ACTION: 01-CV-12257-PBS

Judge Patti B. Saris

THIS DOCUMENT RELATES TO:

State of Montana v. Abbott Labs., Inc., et al.,
D. Mont. Cause No. CV-02-09-H-DWM

**PLAINTIFF STATE OF MONTANA'S MOTION TO FILE SECOND
AMENDED COMPLAINT UNDER SEAL**

Pursuant to Paragraph 15 of the Protective Order entered by this Court on December 13, 2002 (the "Protective Order") as well as this Court's Order of July 28, 2003 concerning Defendant AstraZeneca's Motion for Leave to File a Redacted Version of the Amended Master Consolidated Class Action Complaint, Plaintiff the State of Montana respectfully moves this Court for leave to file Plaintiff Montana's Second Amended Complaint (the "Montana Second Amended Complaint") under seal, pending the Court's decision on a further motion by Defendants to show good cause why such complaint should be redacted or sealed.

The Montana Second Amended Complaint includes information that has been identified by the Defendants to this action as "confidential" and "highly confidential" pursuant to the terms of the Protective Order. Paragraph 15 of the Protective Order

mandates that any document or pleading containing such information be filed under seal. Plaintiff hereby complies with the terms of the Protective Order. At this time, Plaintiff takes no position as to whether the information so designated by Defendants is in fact "confidential" or "highly confidential" and explicitly reserves its right to challenge such designations in accordance with the terms of the Protective Order.

In the interest of preserving the confidentiality of the designated information while Defendants move to show good cause why the information should be redacted or sealed, Plaintiff respectfully requests leave to file the Montana Second Amended Complaint under seal.

In accordance with Paragraph 29 of the Protective Order, Plaintiff has also provided herewith a redacted version of the Montana Second Amended Complaint for use as a public version pending the Court's ruling on these matters. The redacted version of the Montana Second Amended Complaint is attached hereto as Exhibit A.

DATED: August 1, 2003.

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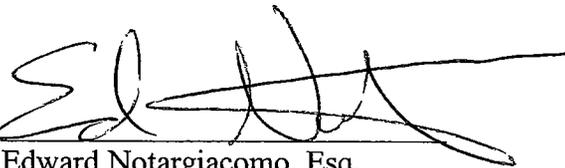
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I hereby certify that I, Edward Notargiacomo, an attorney, caused true and correct copies of the foregoing State of Montana's Second Amended Complaint and Plaintiff State of Montana's Motion to File Second Amended Complaint Under Seal, to be served on all counsel of record as reflected on the attached Service List, by hand or first class mail, this 1st day of August, 2003.

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UNITED STATES DISTRICT COURT FOR
THE DISTRICT OF MASSACHUSETTS

IN RE PHARMACEUTICAL INDUSTRY
AVERAGE WHOLESAL PRICE
LITIGATION

MDL No. 1456

CIVIL ACTION: 01-CV-12257-PBS

Judge Patti B. Saris

THIS DOCUMENT RELATES TO:

State of Montana v. Abbott Labs., Inc., et al.,
D. Mont. Cause No. CV-02-09-H-DWM

STATE OF MONTANA'S SECOND AMENDED COMPLAINT

(FILED UNDER SEAL)

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I. INTRODUCTION

1. The State of Montana, through Attorney General Mike McGrath, brings this action for monetary damages, civil penalties, declaratory and injunctive relief, restitution, disgorgement of profits and punitive damages on behalf of the State of Montana, and restitution on behalf of persons residing in Montana who have paid inflated charges for medications based in whole or in part on defendants' use of the Average Wholesale Price Inflation Scheme detailed below.

2. Each of the defendants is or has been engaged in the business of manufacturing, marketing and selling prescription pharmaceuticals throughout the United States, including Montana. The principal payors for such prescription pharmaceuticals are federal and/or state governments (under, respectively, the Medicare and Medicaid Programs), private insurers and self-insured employers (Third-Party Payors), and private individuals (Patients). Patients include those without prescription drug insurance coverage (including elderly patients who make payments for drugs that are not covered under the Medicare program) and those who make co-payments under a Third-Party Payor plan or under Medicare Part B.

3. Prescription drugs are an increasingly important part of life for most Montana citizens. The development of new drugs can benefit Patients through better overall health, avoidance of more expensive surgical procedures, and, in some cases, longer life. Because many Patients must consume prescription drugs to live or function normally, Patients often have no choice but to pay whatever price (or co-pay) that is necessary to obtain their medications.

4. In economic terms, this means that demand for some prescription drugs is highly inelastic: the quantity demanded does not drop significantly even if prices rise. Drug manufacturers, therefore, spend enormous sums to develop and market new drugs, recognizing that they likely will be able to charge prices that will ultimately generate substantial profits for their investors. Of course, if this profit incentive was completely removed, much of the research and development that now takes place would vanish. Thus, the optimal market would both

reward innovative drug manufacturers and keep prices as affordable as possible. Balancing these worthwhile goals can be difficult and, unfortunately, abuses take place that have unfairly gouged Patients and injured the State and its Medicaid program as described below. The Attorney General seeks to enjoin and remedy these abuses.

A. Defendants' Unlawful Schemes

5. Private and public drug reimbursement systems, including private insurance companies, Medicare, and Medicaid, reimburse physicians and pharmacies for hundreds of prescription drugs based upon the Average Wholesale Price ("AWP"), as published and reported by third-party publications such as *First DataBank*, *Red Book*, *Blue Book*, or *Medispan* (the "Publishers").

6. AWP's are not independently determined by the Publishers. Rather, as part of the AWP Inflation Scheme described in this Second Amended Complaint, pharmaceutical companies "self-report" the AWP to Publishers, who then publish the purported AWP exactly as provided to them by the pharmaceutical manufacturers.

7. As extensive government investigations have recently revealed, numerous pharmaceutical manufacturers (including each of the defendants named herein) have engaged in a scheme (the "AWP Inflation Scheme") involving the fraudulent reporting of fictitious AWP's for certain prescription pharmaceuticals. More specifically, defendants have reported fictitious and fraudulent AWP's that, in many instances, greatly exceeded the average of the wholesale prices based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to defendants in conducting their ordinary business affairs. Thus, the defendant's AWP's for these drugs bear little or no relationship to any purchase price at which a provider or pharmacy is able to procure these drugs.

8. Because prescription drugs are priced based on the published AWP's within the various reimbursement systems, defendants inflate AWP reimbursement rates to enable providers and others to make secret profits through overcharges to patients, their insurers and

other end payors, including Medicaid. This, in turn, motivates the providers to sell and administer the drugs with the most inflated AWP, resulting in increased market share and profit for the defendants and inflated payments for drugs by health plans (Medicare, Medicaid, and other Third-Party Payors including insurers) and individual Patients (through co-pays or direct payments).

9. In some cases, defendants also provide chargebacks, credits, rebates, hidden price discounts and/or other unlawful financial inducements, including free samples, that are not included in the AWP reported by defendants, which consequently further increase the provider's spread and their incentive to prescribe a particular defendant's product.

10. Thus, in a perversion of the type of competitive behavior expected in a market not subject to illegal manipulation, defendants often promote their drugs not based on lower prices, but by the use of reimbursement rates based on a fictitious and inflated AWP that allows purchasers and intermediaries to make inflated profits – and defendants to increase their market share – at the expense of various reimbursement programs and Patients.

11. In addition, pharmaceutical manufacturers wishing to participate in state Medicaid programs are required by federal law to enter into a rebate agreement with the Secretary of Health and Human Services. Pursuant to these agreements, the manufacturers are obligated to report, on a quarterly basis, their “Best Price” for each drug. The Best Price, which is defined as “the lowest price available from the manufacturer during the rebate period to any wholesaler, retailer, provider, health maintenance organization, nonprofit entity or governmental entity,” then forms the basis for refunds, if any, due the Medicaid program.

12. Manufacturers have misrepresented their Best Prices by failing to accurately account for their practices of offering free goods, volume discounts, credits, rebates, educational grants and other programs that lower the providers' actual cost of the drugs. This has resulted in the Best Price being understated, thereby depriving the state Medicaid programs of their full rebates (the “Best Price Scheme”).

B. The Damages Caused By Defendants' Illegal Conduct

13. The intended and foreseeable consequences of defendants' unlawful conduct are several and far reaching, including but not limited to increased drug costs to the State of Montana and its agencies, and increased drug costs to Patients who are Montana residents.

1. Damages to the State of Montana

14. One of the foreseeable and intended consequences of defendants' conduct has been to unjustly enrich the defendants at the expense of Montana's health care system, the state health care authority, and ultimately, all Montana residents and taxpayers.

15. In particular, the AWP Inflation Scheme and Best Price Scheme have cost the State of Montana millions of dollars in excess Medicaid payments made for medications as a direct result of the illegal AWP Scheme.

16. In addition, the AWP Inflation Scheme has cost the State of Montana millions of dollars in excess drug costs for the public employees for whom it provides health care.

17. Finally, numerous state agencies purchase medications at illegally inflated prices based on the AWP Inflation Scheme.

18. The State seeks to recover these costs as actual damages and/or restitution in this case.

2. Damages to Patients

19. As further intended and foreseeable effects of the defendants' AWP Inflation Scheme, many Patients residing in Montana also suffered losses.

20. The general public, who must make co-payments for drugs based upon these inflated AWP prices, suffered immense damages. A major group of consumers adversely impacted by this practice are the elderly, who make co-payments as part of Medicare. Other harmed consumers include those Montana citizens who make drug co-payments under third-party health insurance contracts.

21. Through its *parens patriae* and statutory powers, the State of Montana also seeks restitution of these losses in this case.

C. The Objectives of This Action

22. In this action, the Attorney General seeks to secure for the people of the State of Montana a fair and open market, free from unfair or deceptive acts or practices, and to enable Patients in this State to better shoulder the financial burden of necessary medications.

23. In addition, the Attorney General brings this action to return to the State and its resident Patients the increased medication costs caused by defendants' wrongful conduct and to disgorge defendants' excessive profits from the AWP Inflation Scheme and the Best Price Scheme accomplished through violations of state law.

II. PARTIES

A. Plaintiff

24. This action is brought for and on behalf of the State of Montana and damaged persons and entities within the State of Montana, by Mike McGrath, Attorney General of the State of Montana, pursuant to, *inter alia*, the provisions of the Montana Unfair Trade Practices and Consumer Protection Act, Mont. Code Ann. §§ 30-14-101-1414, Montana's Medicaid Fraud Statute, Mont. Code Ann. §§ 53-6-101-189, Montana's False Claims statute, Mont. Code Ann. § 17-8-231, and the common law and statutory authority of the Attorney General to represent the State of Montana and its residents.

25. The Montana Medicaid Program offers health care to the Medicaid categorically needy, who are eligible to receive cash assistance under Title XIX. Included in this category are aged, blind and disabled clients, pregnant women to 133% of the federal poverty level ("FPL") and children to 100% of the FPL. Roughly 45% of Montana's Medicaid expenditures are for this category.

26. The Medicaid Montana Program also offers benefits to a category of clients called "Medicaid Medically Needy." This group has some additional income, and their need for assistance usually arises from critical medical needs and/or high medical bills.

27. Many low income pregnant women are eligible for Medicaid, and the program is the largest provider of health care in the State of Montana.

28. Montana Medicaid is required by federal law to provide certain basic services. Montana has elected to provide additional coverage, including outpatient drugs and durable medical equipment ("DME"). Drug reimbursements are typically in excess of 10% of Montana Medicaid's Annual expenditures, and in 2001 pharmacy costs exceeded \$51 million and were the largest single cost item.

B. Defendants

29. The acts charged in this Second Amended Complaint as having been done by the Defendants were authorized, ordered, or done by their officers, agents, employees, or representatives while actively engaged in the management of the defendants' business or affairs.

30. At all times relevant hereto, each of the defendants transacted business in the State of Montana, including but not limited to, selling and distributing products in the State.

1. Abbott

31. Defendant Abbott Laboratories ("Abbott") is an Illinois corporation with its principal place of business at 100 Abbott Park Road, Abbott Park, Illinois. Abbott is a diversified health care company that discovers, develops, manufactures, and markets health care products and pharmaceuticals. Abbott's principal businesses are global pharmaceuticals, nutritionals, and medical products. Abbott reported revenues for the year 2000 of approximately \$13.7 billion and net earnings of \$2.8 billion.

32. Abbott manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

2. Amgen

33. Defendant Amgen Inc. (“Amgen”) is a Delaware corporation with its principal place of business at One Amgen Drive, Thousand Oaks, California. Amgen is a biotechnology corporation that focuses its research and development efforts on drugs related to nephrology, cancer, inflammation, neurology and metabolism. In 2000, Amgen’s revenues exceeded \$3.6 billion.

34. Amgen manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

3. AstraZeneca

35. Defendant Zeneca, Inc. (“Zeneca”) is a Delaware corporation with its principal place of business at Malvern, Pennsylvania. Zeneca is a wholly owned subsidiary of AstraZeneca PLC, a limited liability company domiciled in the United Kingdom.

36. Defendant AstraZeneca US is a Delaware corporation with its principal place of business at 1800 Concord Pike, Wilmington, Delaware.

37. Defendant AstraZeneca Pharmaceuticals L.P. is a Delaware corporation, with its principal place of business located at 1800 Concord Pike, Wilmington, Delaware. AstraZeneca Pharmaceuticals L.P. is owned and controlled by AstraZeneca PLC, a public limited liability company domiciled in the United Kingdom.

38. AstraZeneca PLC, Zeneca, Inc., AstraZeneca Pharmaceuticals L.P. and AstraZeneca U.S. are collectively referred to as “AstraZeneca.” AstraZeneca reported annual sales of \$16.5 billion in 2001, with an operating profit of \$4.2 billion.

39. AstraZeneca manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

4. The Aventis Group (Aventis, Pharma, Hoechst and Behring)

40. Defendant Aventis Pharmaceuticals, Inc. (“Pharma”) is a Delaware corporation with its principal place of business located at 300-400 Somerset Corporate Blvd., Bridgewater,

New Jersey. Pharma is a wholly owned subsidiary of Aventis, S.A., a company domiciled in France. Pharma is comprised of the U.S. commercial operations of predecessor companies Rhone-Poulenc Rorer, S.A. and Defendant Hoechst Marion Roussel, Inc. ("Hoechst"). Prior to its acquisition by Pharma, Hoechst was a Delaware corporation with its principal place of business located at 10236 Marion Park Drive, Kansas City, Missouri.

41. Pharma's principal business activities are the discovery, development, manufacture and sale of prescription pharmaceuticals in the areas of cardiology, oncology, infectious diseases, arthritis, allergies and respiratory disorders, diabetes and central nervous system disorders. Pharma reported U.S. net sales of approximately \$5.8 billion in 2001.

42. Defendant Aventis Behring L.L.C. ("Behring"), located at 1020 First Avenue, King of Prussia, Pennsylvania, formerly did business as Centeon L.L.C., a 50/50 joint venture between Hoechst and Rhone-Poulenc Rorer, S.A. When Centeon L.L.C.'s parent companies merged to create Aventis in 1996, Behring became its wholly-owned subsidiary.

43. Behring is the plasma protein business of Pharma, producing a line of therapies including coagulation therapies for the treatment of hemophilia, wound healing agents used during major surgical procedures, inhibitor treatments that inhibit the formation of blood clots, immunoglobulins for the prevention and treatment of immune disorders, and plasma expanders for the treatment of a variety of conditions such as shock, burns and circulatory disorders. In 2000, Behring held assets estimated at \$1.5 billion.

44. Pharma, Hoechst and Behring are collectively referred to as the "Aventis Group."

45. The Aventis Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

5. **Baxter**

46. Defendant Baxter International Inc. ("Baxter") is a Delaware corporation with its principal place of business at One Baxter Parkway, Deerfield, Illinois.

47. Defendant Baxter Healthcare Corporation is the principal domestic operating subsidiary of Baxter International.

48. Baxter International and Baxter Healthcare Corporation are collectively referred to as "Baxter." Baxter, with year 2000 sales of \$6.9 billion, is a global medical products company that, *inter alia*, develops, manufactures, markets and/or distributes drugs to treat cancer, trauma, hemophilia, immune deficiencies, infectious diseases, kidney disease and other disorders.

49. Baxter manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

6. Bayer

50. Defendant Bayer Corporation ("Bayer") is an Indiana corporation with its principal place of business located at 100 Bayer Road, Pittsburgh, Pennsylvania. Bayer is a wholly owned United States subsidiary of a German corporation, Bayer AG. Bayer's pharmaceutical division is located at 400 Morgan Lane, West Haven, Connecticut.

51. Bayer is a highly diversified health care company whose principal business includes the development, manufacture, marketing, sale and/or distribution of healthcare products and services, including pharmaceuticals. Bayer reported sales in the United States of \$10.1 billion in 2001 and \$8.9 billion in 1999.

52. Bayer manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

7. The Boehringer Group (Boehringer, Ben Venue, Bedford)

53. Defendant Boehringer Ingelheim Corp. ("Boehringer") is a Nevada corporation with its principal place of business located at 900 Ridgefield Road, Ridgefield, Connecticut. Boehringer is a United States subsidiary of Pharma Investment Ltd., of Burlington, Canada, which in turn is a division of C.H. Boehringer Sohn Gurdstücksverwaltung GmbH & Co. KG of Ingelheim, Germany.

54. Defendant Ben Venue Laboratories Inc. (“Ben Venue”) is a Delaware corporation with its principal place of business located at 300 Northfield Road, Bedford, Ohio. Ben Venue is a wholly owned subsidiary of Defendant Boehringer.

55. Defendant Bedford Laboratories (“Bedford”) is a division of Ben Venue with its principal place of business located at 300 Northfield Road, Bedford, Ohio. Bedford manufactures and markets injectable pharmaceuticals.

56. Boehringer, Ben Venue and Bedford are collectively referred to herein as the “Boehringer Group.”

57. The Boehringer Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

8. Braun

58. Defendant B. Braun of America, Inc. is a Pennsylvania corporation with its principal place of business located at 824 Twelfth Avenue, Bethlehem, Pennsylvania. B. Braun of America is a wholly-owned subsidiary of B. Braun Melsunger Aktiengesellschaft.

59. In 1997, B. Braun of America acquired McGaw, Inc. (“McGaw”), a Delaware corporation with a principal place of business in Irvine, California. B. Braun McGaw (“Braun”), which produces pharmaceutical products, is a wholly-owned subsidiary of B. Braun of America, Inc. Upon information and belief, McGaw ceased to maintain a separate corporate entity upon the acquisition of McGaw by B. Braun of America. Until its acquisition by B. Braun of America, McGaw was in the business of manufacturing and distributing prescription pharmaceuticals for distribution by Medicare Plan B providers nationwide. (B. Braun of America, McGaw and B. Braun McGaw are collectively referred to herein as “Braun.”) Braun designs, manufactures and markets medical devices and certain intravenous solutions.

60. Braun manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

9. The BMS Group (Bristol-Myers, Oncology Therapeutics Network, Apothecon)

61. Defendant Bristol-Myers Squibb Co. (“Bristol-Myers”) is a Delaware corporation with its principal place of business located at 345 Park Avenue, New York, New York. Bristol-Myers is a multi-national health care company specializing in the manufacturing, marketing and sale of pharmaceuticals and medical devices. For the year 2000, Bristol-Myers reported revenues of approximately \$20 billion and net earnings of \$4.7 billion.

62. Defendant Oncology Therapeutics Network Corp. (“OTN”) is a Delaware corporation with its principal place of business located at 395 Oyster Point Boulevard, Suite 405, South San Francisco, California. OTN has been a wholly-owned subsidiary of Bristol-Myers since its acquisition in 1996. Prior to 1996, OTN was an independent company. In 2001, OTN reported revenues of over \$1.4 billion.

63. OTN is a healthcare services and distribution firm that directly sells Bristol-Myers’ infusion oncology drugs and related products to approximately 2,300 office-based oncology practices in the United States. At the time of its acquisition by Bristol-Myers, OTN was the leading distributor of chemotherapeutic drugs and related products for the treatment of cancer. Bristol-Myers paid OTN a commission for marketing and selling its drugs. Both prior to and after Bristol-Myers acquired OTN, Bristol-Myers marketed and sold its drugs directly to medical providers across the country, and thus Bristol-Myers and OTN employed and maintained extensive marketing and sales departments.

64. Defendant Apothecon, Inc. (“Apothecon”) is a Delaware corporation with its principal place of business located in Princeton, New Jersey. It is a subsidiary of Bristol-Myers specializing in small to mid-size niche brand and generic products.

65. Bristol-Myers, OTN and Apothecon are collectively referred to herein as the “BMS Group.”

66. The BMS Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

10. Dey

67. Defendant Dey, Inc. (“Dey”) is a Delaware corporation with its principal place of business at 2751 Napa Valley Corporate Drive, Napa, California. Dey is a unit of Merck KGaA, a German pharmaceutical conglomerate.

68. Dey is a specialty pharmaceutical company that primarily develops, manufactures and markets generic drugs used in the treatment of selected respiratory diseases and allergies. Dey, one of the largest U.S. manufacturers of such pharmaceuticals, had net sales of \$266 million in 1998.

69. Dey manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

11. The Fujisawa Group (Fujisawa Healthcare, Fujisawa USA)

70. Defendant Fujisawa Healthcare, Inc. (“Fujisawa Healthcare”) is a Delaware corporation with its principal place of business located at Three Parkway North, Deerfield, Illinois, 60015. Fujisawa Healthcare is a wholly-owned subsidiary of Fujisawa Pharmaceutical Co. Ltd., a Japanese corporation. Fujisawa Healthcare focuses its efforts in the therapeutic areas of immuno-suppression and transplantation, cardiovascular care, skin care, oncology, and antifungal and anti-infective treatment.

71. Defendant Fujisawa USA, Inc. (“Fujisawa USA”) is a Delaware corporation with its principal place of business located at Three Parkway North, Deerfield, Illinois. Fujisawa USA was a wholly-owned subsidiary of Fujisawa Pharmaceutical Co. Ltd. In 1998, Fujisawa Healthcare assumed responsibility for Fujisawa USA’s portfolio of proprietary products.

72. Fujisawa Healthcare and Fujisawa USA are collectively referred to as “The Fujisawa Group.”

73. The Fujisawa Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

12. The GSK Group (GlaxoSmithKline, SmithKline Beecham, Glaxo Wellcome)

74. Defendant GlaxoSmithKline, P.L.C. (“GlaxoSmithKline”) is a public limited company incorporated under the laws of England and Wales, with its corporate headquarters located at 980 Great West Road, Brentford, Middlesex, United Kingdom TW8 9GS.

GlaxoSmithKline was created through the December 27, 2000, merger of GlaxoWellcome, P.L.C. and SmithKline Beecham, P.L.C. GlaxoSmithKline’s operational headquarters are located at One Franklin Plaza, 16th and Race Streets, Philadelphia, Pennsylvania.

75. Defendant SmithKline Beecham Corporation (“SKB”), a wholly-owned U.S. subsidiary of the former SmithKline Beecham P.L.C., is a Pennsylvania corporation with its principal place of business at One Franklin Plaza, 16th and Race Streets, Philadelphia, Pennsylvania.

76. Defendant GlaxoWellcome, Inc. (“Glaxo”), a wholly-owned subsidiary of GlaxoSmithKline, is a North Carolina corporation with its principal place of business at 5 Moore Drive, P.O. Box 13398, Research Triangle Park, North Carolina. Cerenex Pharmaceuticals (“Cerenex”), a division of Glaxo prior to the merger, was responsible for Glaxo’s central nervous system drugs, including Zofran.

77. Defendants GlaxoSmithKline, SKB and Glaxo are referred to collectively as the “GSK Group.”

78. The GSK Group is a diversified pharmaceutical company which controls an estimated seven percent of the world’s pharmaceutical market. In 2001, the GSK Group reported pharmaceutical sales of \$24.8 billion.

79. The GSK Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

13. Immunex

80. Defendant Immunex Corporation (“Immunex”), a wholly owned subsidiary of Defendant Amgen, Inc., is a Washington corporation with its principal place of business at 51 University Street, Seattle, Washington. Immunex is a company that develops products for the treatment of cancer, asthma, rheumatoid arthritis, inflammatory diseases, infectious diseases, and cardiovascular diseases. In 1999, its total revenues were \$542 million.

81. Defendant Immunex has been a wholly owned subsidiary of Defendant Amgen, since Immunex’ acquisition in July 2002.

82. Immunex manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

14. The Johnson & Johnson Group (J&J, Centocor, Janssen, McNeil, Ortho)

83. Defendant Johnson & Johnson (“J&J”) is a New Jersey corporation with its principal place of business located at One Johnson & Johnson Plaza, New Brunswick, New Jersey. In 2001, pharmaceutical sales represented 45% of J&J’s worldwide sales and 19% of its operational growth.

84. Defendant Centocor, Inc. (“Centocor”) is a Pennsylvania corporation and has been a wholly owned subsidiary of Defendant J&J since its acquisition by J&J in October 1999. Centocor’s principal place of business is located at 200 Great Valley Parkway, Malvern, Pennsylvania.

85. Defendant Janssen Pharmaceutica Products, L.P. (“Janssen”) is a New Jersey limited partnership with a principal place of business located at 1125 Trenton-Harbourton Road, Titusville, New Jersey 08560. Janssen is a subsidiary of J&J.

86. Defendant McNeil-PPC, Inc., is a New Jersey corporation. McNeil-PPC, Inc. is a subsidiary of J&J. McNeil Consumer & Specialty Pharmaceuticals is a division of McNeil-PPC, Inc. and has a principal place of business located at 7050 Camp Hill Road, Fort Washington, Pennsylvania 19034.

87. Defendant Ortho Biotech (“Ortho”) is New Jersey corporation and has been a wholly owned subsidiary of Defendant J&J since its formation by J&J in 1990. Ortho’s principal place of business is located at 700 U.S. Highway 202, Raritan, New Jersey.

88. The Johnson & Johnson Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

15. Novartis

89. Defendant Novartis Pharmaceuticals Corporation (“Novartis”) is a New Jersey corporation with its principal place of business at One Health Plaza, East Hanover, New Jersey. Novartis is a U.S. affiliate of Swiss-based Novartis AG, which reported a net income of \$4.2 billion on sales of \$19.1 billion in 2001.

90. Novartis manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

16. Pfizer

91. Defendant Pfizer, Inc. (“Pfizer”) is a Delaware corporation with its principal place of business at 235 East 42nd Street, New York, New York. Pfizer is one of the largest pharmaceutical companies in the United States, whether measured by number of prescriptions written, revenues, or market capitalization.

92. Pfizer manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

17. The Pharmacia Group (Pharmacia and Pharmacia & Upjohn)

93. Defendant Pharmacia Corporation (“Pharmacia”) is a Delaware corporation with its principal place of business located at 100 Route 206, North Peapack, New Jersey. Pharmacia was created through the merger of Defendant Pharmacia and Upjohn, Inc. and Monsanto Company on March 31, 2000.

94. Defendant Pharmacia & Upjohn, Inc. (“P&U”) is a subsidiary of Pharmacia Corp. In 1995, P&U was formed through the merger of Pharmacia AB and The Upjohn Company. In

1998, Pharmacia & Upjohn relocated its global headquarters from the United Kingdom to New Jersey. In September 1999, the company established its global headquarters on a 70-acre campus in Peapack, New Jersey.

95. Pharmacia is a highly diversified health care company with reported sales of \$18.1 billion for the fiscal year ended December 31, 2000, and \$12.0 and \$10.8 billion, respectively, in prescription pharmaceuticals sales for years 2001 and 2000. Prescription pharmaceuticals sales account for over 85 percent of Pharmacia's overall pharmaceutical sales. According to its Annual Report, Pharmacia's oncology drugs alone generated more than \$1 billion in sales in 2001.

96. The Pharmacia Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

18. The Schering-Plough Group (Schering Plough & Warrick)

97. Defendant Schering-Plough Corporation ("Schering-Plough") is a New Jersey corporation with its principal place of business located at 2000 Galloping Hill Road, Kenilworth, New Jersey. Schering-Plough's primary business involves prescription products in core product categories, including allergy and respiratory, anti-infective and anti-cancer, cardiovasculars, dermatologicals and central nervous systems and other disorders. Schering-Plough's revenues in 2001 totaled \$9.8 billion.

98. Defendant Warrick Pharmaceuticals Corporation ("Warrick"), is a Delaware corporation with its principal place of business at 12125 Moya Boulevard, Reno, Nevada. Warrick is a wholly-owned subsidiary of Defendant Schering-Plough and has been since its formation in 1993. Warrick manufactures generic pharmaceuticals.

99. Schering-Plough and Warrick are collectively referred to as the Schering-Plough Group.

100. The Schering-Plough Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

19. The Sicor Group (Sicor and Gensia)

101. Defendant Sicor, Inc. (“Sicor”) is a Delaware corporation with its principal place of business located at 19 Hughes, Irvine, California. Sicor was the result of the 1997 merger between Defendant Gensia, Inc. (“Gensia”), a finished dosage manufacturer, and Rakepoll Holding, a Europe-based supplier of active pharmaceutical ingredients.

102. Sicor markets itself as a vertically-integrated specialty pharmaceutical company with expertise in the development, manufacturing and marketing of injectable pharmaceutical products, primarily used worldwide by hospitals. Sicor’s finished dosage products manufacturing operations account for 32% of its total revenue, and is comprised of a portfolio of products that includes oncology, anesthesiology, and critical care. Sicor’s 2001 revenues totaled nearly \$370 million. According to its website, Sicor operates its business through several subsidiaries.

103. Defendant Gensia Sicor Pharmaceuticals, Inc. (“Gensia Sicor”), a Delaware corporation, is a wholly-owned subsidiary of Sicor with its principal place of business located at 17 Hughes, Irvine, California. Gensia Sicor focuses on acute-care multisource products in the fields of oncology, cardiology and anesthesiology, and its injectable drug business includes more than 60 products.

104. In 1999, Gensia Sicor entered into a sales distribution agreement with Abbott Laboratories under which the two companies formed a strategic alliance for the marketing and distribution of oncology products in the U.S. The agreement was restructured in March 2002. In 1999, Gensia Sicor also amended an earlier agreement with Baxter Pharmaceutical Products, Inc. Notably, Abbott (6%) and Baxter (34%) accounted for nearly 40% of Sicor’s total product sales in 2001.

105. Sicor, Gensia and Gensia Sicor are collectively referred to as “The Sicor Group.”

106. The Sicor Group manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

20. TAP

107. Defendant TAP Pharmaceutical Products, Inc. ("TAP") is a corporation that arose in 1977 from a partnership between Takeda Chemical Industries, Ltd. and Defendant Abbott, under which each company owns 50 percent of TAP's stock. Abbott and Takeda jointly control TAP's operations and rotate control of TAP's presidency.

108. Prior to April 2000, TAP was known as TAP Holdings, Inc. TAP, together with its subsidiary, TAP Pharmaceuticals, Inc., develops and markets pharmaceutical products for the United States and Canada. TAP's headquarters is located in Waukegan, Illinois.

109. TAP manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

21. Watson

110. Defendant Watson Pharmaceuticals, Inc. ("Watson") is a Delaware corporation with its principal place of business at 311 Bonnie Circle, Corona, California. Watson develops, manufactures and markets brand and generic pharmaceuticals.

111. Watson manufactures several drugs reimbursed by the Montana Medicaid Program and which are purchased by citizens of the State of Montana.

III. PRESCRIPTION DRUG SPENDING IN THE UNITED STATES HAS INCREASED DRAMATICALLY, DISPROPORTIONATELY IMPACTING THE POOR AND ELDERLY

112. Prescription drug costs have dramatically escalated over the last decade, with important impacts on government health programs (including Medicare and Medicaid), employers and patients (and particularly elderly patients).

A. Increases in Prescription Drug Costs Generally

113. In 1998, spending on prescription drugs totaled \$91 billion in the United States and is projected to reach approximately \$243 billion in 2008. THE KAISER FAMILY FOUNDATION, PRESCRIPTION DRUG TRENDS: A CHARTBOOK at 20 (July 2000) (hereinafter "CHARTBOOK"). In 1999, spending for prescription drugs was \$99.6 billion. THE KAISER FAMILY FOUNDATION,

PRESCRIPTION DRUG TRENDS: A CHARTBOOK UPDATE at 5 (November 2001) (hereinafter "CHARTBOOK UPDATE")

114. The growth in prescription drug costs has been staggering. For each year from 1990 to 1998 (excluding 1993 and 1994), prescription drugs costs grew more than 10% annually. CHARTBOOK at 20, 22. Projected prescription drug spending of \$116.9 billion in 2000 is nearly double the amount spent in 1995. CHARTBOOK UPDATE at 5.

115. In the last decade, annual growth in prescription drug costs has significantly outpaced spending for other health care categories, including physician services and hospital care. For example, in 1998 prescription drug expenditures increased 15% compared to 5% for physician services and 3% for hospital care. CHARTBOOK at 20. Since 1995, the annual percent increases in spending for prescription drugs have been more than double those for hospital care and physician services. CHARTBOOK UPDATE at 5.

B. Impacts on Medicaid Programs

116. Similarly, spending for prescription drugs by the Medicaid Program has been growing faster than Medicaid spending for other services. For example, from 1990 to 1998, Medicaid spending on prescription drugs increased an average of 14.8% each year, compared to 11.1% for other acute care and 9.1% for long-term care. CHARTBOOK UPDATE at 6.

117. More than 75% of Medicaid prescription drug expenditures were spent for the blind, disabled and the aged. CHARTBOOK UPDATE at 6.

118. Medicaid provided drug coverage for 10% of the Medicare population in the Fall of 1999, as 53% of Medicare beneficiaries with incomes below the federal poverty level are on Medicaid. THE KAISER FAMILY FOUNDATION, MEDICARE AND PRESCRIPTION DRUGS FACT SHEET at 1 (April 2003).

C. Impacts on the Medicare Program and the Elderly

119. Overall prescription drug spending in the Medicare Program – even *without* considering proposals to expand Medicare drug coverage – is projected to rise from \$71 billion in 2001 to \$228 billion in 2011. CHARTBOOK UPDATE at 6.

120. The increases in prescription drug costs have impacted seniors (defined as age 65 or older) disproportionately because older Americans spend more on prescriptions, both in dollar terms and as a proportion of total household budgets. In 1999, seniors spent nearly twice as much for prescription drugs as did non-seniors. CHARTBOOK UPDATE at 7. In 1998, the proportion of annual total household expenses that consumers aged 65 or older spent out-of-pocket on drugs was over twice as large as that for the next youngest age group (55 to 64 years old) and almost three times as large as the average for all consumers. CHARTBOOK at 24.

121. Seniors spend more out-of-pocket on prescription drugs than the non-elderly because seniors have more acute and chronic health conditions and use more prescription drugs to treat them. Seniors are also less likely to have insurance coverage for prescription drugs. CHARTBOOK at 24.

122. While Medicare beneficiaries constitute just 13 percent of the U.S. population, they account for approximately 36 percent of total outpatient prescription drug expenditures. Most of those covered by Medicare have only moderate incomes: 45 percent have incomes below 200 percent of the poverty level, which equates to approximately \$15,000 for an individual and \$20,000 for a couple.

123. As this Second Amended Complaint demonstrates, the frauds contested here have contributed to the surge in spending on prescription drugs.

IV. THE PRESCRIPTION DRUG MARKET

124. In order to better understand the frauds and schemes contested in this lawsuit, it is necessary to briefly review the structure of the prescription drug industry, including the

distribution channel and prescription drug pricing conventions and terminology. Like many industries, the pharmaceutical industry has its own specialized vocabulary.

A. Drug Classifications (Brand Name and Generic)

125. Prescription drug manufacturers generally fall into one of two categories:

(i) major pharmaceutical companies that emphasize research and development and the sale of brand name drugs (although these companies may also sell generic drugs), and (ii) generic manufacturers.

126. A “brand name” drug is a patented drug that is manufactured and sold exclusively by one firm (or other companies via a license received from the patent-holder). After the patent expires for a brand name drug, multiple companies can produce the drug, even though the brand name is still used to refer to the original manufacturer’s product.

127. Conversely, a “generic” drug is a drug that is no longer covered by patent protection and can consequently be produced and distributed by any company that wishes to do so. Generics are sometimes referred to as multi-source drugs.

128. Thus, a brand name drug may or may not have a generic equivalent, depending upon whether the patent has expired and whether a generic manufacturer has produced a generic version. For example, TAP and Abbott’s Prevacid, a popular anti-ulcerant (proton pump inhibitor), is under patent and has no generic equivalent. Tagamet (histamine-2 receptor antagonist) is another drug used to treat ulcers but is no longer protected by patent. It has a generic equivalent named Cimetidine.

B. The Distribution Channel

1. Wholesalers

129. The drug manufacturers distribute their prescription drugs predominantly through wholesalers, although the manufacturers also distribute prescription drugs to some large retailers, hospitals, providers and managed care organizations.

130. As of 1998, roughly 80% of prescription drugs were sold to wholesalers who act as “middlemen” in the distribution chain. CHARTBOOK at 20. The drug wholesaler industry is very concentrated, with three wholesalers commanding roughly 90% of the market. They are: AmeriSource-Bergen, McKesson and Cardinal Health.

131. The price that a drug manufacturer charges to the wholesaler, before discounts, is known in the industry as the *wholesale acquisition cost* or “WAC.”

132. Wholesalers typically price prescription drugs using one of two approaches (both of which could yield a similar price): (i) “Cost Plus,” which is the WAC plus a markup percent; and (ii) “List Less” which is the “*average wholesale price*” (“AWP”) less a discount percent. AWP is intended to be a national average of list prices charged by wholesalers to pharmacies and, with few exceptions, constitutes the manufacturer’s suggested list price for a wholesaler to charge a pharmacy for a drug. As discussed in more detail below, AWP forms the reimbursement foundation in private insurance systems as well as in government reimbursement systems such as Medicare and Medicaid, including the Montana Medicaid Program.

2. Retail pharmacies

133. Although most retailers obtain their prescription drugs from wholesalers, in 1998 drug manufacturers sold 12.4% of their prescription drugs directly to retailers, including independent pharmacies, chain drugstores and chain warehouse operations. CHARTBOOK at 65, 73.

134. The price charged by a drug manufacturer, before discounts, for drugs sold directly to non-wholesale accounts such as retailers is called the *direct price* (“DP”).

135. The cost to a pharmacy of a prescription drug is typically referred to as *actual acquisition cost* (“AAC”). If the pharmacy purchases directly from a manufacturer, the AAC will equal the DP.

136. In selling to the uninsured and to indemnity-insured consumers (where the consumers pay for the drug and then submit a reimbursement request to their insurer), pharmacies typically pay a price based directly or indirectly on the AWP.

137. In selling to other categories of insured consumers (typically the consumer who makes a specified copay in dollar terms (*e.g.*, \$10 per prescription) or a coinsurance amount (*e.g.*, 20% of the prescription price)), the pharmacy charges the consumer based on the insurer's payment formula plus what the insurer allows for a professional dispensing fee. The insurer's payment formula is typically based on AWP less a certain discount for brand name drugs, and a maximum allowable cost ("MAC") plus a dispensing fee for generics.

138. Many health plans, HMOs and employers contract with Pharmacy Benefit Managers ("PBMs") to process pharmaceutical claims and manage drug utilization and "formularies," which are listings of drugs that may be dispensed under a particular plan. The PBMs never actually take possession of prescription drugs (except for drugs that they sell through their in-house mail order operations), but manage delivery of the drug "benefit" through relationships with drug manufacturers and retail pharmacies. For brand name drugs, PBMs often reimburse retail pharmacies at a rate equal to 12 to 13 percent off AWP plus a dispensing fee. For generic drugs, PBMs typically reimburse retail pharmacies at MAC based on the PBM's own estimate of what pharmacies pay on average for the generic drug, plus a dispensing fee.

3. Physicians and others

139. In 1998, drug manufacturers sold the remaining 6.6% of their prescription drugs directly to hospitals (2.6%), physicians and others (4%), including home health care companies. CHARTBOOK at 65, 73.

140. Like the price directly charged by the drug manufacturer to chain pharmacies, the price charged by a drug manufacturer, before discounts, for drugs sold directly to hospitals, private practice physicians and public health clinics is the DP.

141. Physicians and hospitals are most frequently reimbursed based on AWP for the drugs that they provide to privately-insured patients, as well as those patients participating in government-sponsored prescription drug programs.

V. GOVERNMENT REIMBURSEMENT SYSTEMS FOR PRESCRIPTION DRUGS

A. The Medicare Insurance Program

142. In 1965, Congress established the Medicare Program – known officially as “Health Insurance for the Aged and Disabled” – by adding Title XVIII to the Social Security Act.

143. The United States Department of Health & Human Services (“DHHS”) is responsible for the funding, administration and supervision of the Medicare Program. The Centers for Medicare and Medicaid Services (“CMS”), formerly known as the Health Care Financing Administration (“HCFA”), is a division of DHHS and is directly responsible for the administration of the Medicare Program.

144. The Medicare Program generally does not cover the cost of prescription drugs that a Medicare beneficiary self-administers (*e.g.*, by swallowing the drug in liquid or pill form). However, Medicare “Part B” does cover some drugs, including injectables administered directly by a doctor, certain oral anti-cancer drugs, and drugs furnished under a durable medical equipment benefit. All United States citizens and permanent residents aged 65 or older are eligible for Part B coverage.

145. More specifically, Part B covers drugs and biologicals that are not usually self-administered by the patient and are furnished as an incident to a physician’s professional services, antigens prepared by a physician for a particular patient, blood clotting factors for hemophilia patients, immunosuppressant therapy drugs furnished to an individual who receives an organ transplant, erythropoietin (“EPO”) self-administered by dialysis patients, oral anti-cancer drugs, oral anti-emetic drugs in conjunction with chemotherapy treatments. CCH, 2003

MEDICARE EXPLAINED, ¶ 350 at 92-93 (hereinafter “MEDICARE EXPLAINED”). Approximately 450 drugs are covered by Medicare Part B.

146. In determining the amount it will pay, Medicare calculates the “allowed” amount for the drug. During the period 1992 through 1997, Medicare’s reimbursement for covered drugs was set at the lesser of (i) the estimated acquisition cost, or (ii) national average wholesale price. For generic drugs, payment was based on the lower of the estimated acquisition cost or the wholesale price that was defined as the median price for all sources of the generic form of the drug. This payment methodology was set forth in 42 C.F.R. § 405.517, a regulation first published in the Federal Register on November 25, 1991 and which became effective on or about January 1, 1992.

147. The estimated acquisition cost for a drug could be determined by the Medicare Program “based on surveys of the actual invoice prices paid for the drug” taking into consideration the estimated acquisition cost, including “factors such as inventory, waste and spoilage.” However, historically it has been the AWP published in the *Red Book* or other compendia that has been used as a ceiling for Medicare reimbursement.

148. On January 1, 1998, 42 C.F.R. § 405.517 was amended to provide that the allowed amount would be based upon the lower of the billed charge on the Medicare claim form or 95 percent of AWP.

149. The Medicare Program has publicly announced that it would use the AWP published in pharmaceutical industry magazines as the basis for reimbursement. Specifically, Program Memorandum AB-99-63 (dated September 1999 but re-issuing PM AB-98-76 dated in December 1998), a publicly available Medicare Program bulletin, confirmed that reimbursement for certain Medicare Part B drugs and biologicals “are paid based on the lower of the billed charge or 95 percent of the AWP as reflected in sources such as the *Red Book*, *Blue Book*, or *Medi-Span*.”

150. Pursuant to PM AB-99-63, the AWP for a single-source drug or biological equals the AWP of the single product. For a multi-source drug or biological, the AWP is equal to the lesser of the median AWP of all of the generic forms of the drug or biological or the lowest brand name product AWP.

151. There are no regulations describing how AWPs are to be calculated, nor any regulatory process for approving them. Pharmaceutical companies do not report AWPs directly to the federal government, but – as discussed in greater detail below – instead send their pricing information to independent publishing companies that compile the data and publish the AWPs in trade publications, which are then used by the government, as well as private health plans.

152. Medicare Part B reimburses medical providers 80% of the allowable amount for a drug. The remaining 20% is paid by the Medicare Part B beneficiary, and is called the “co-payment” amount. All medical providers are required by law to bill the 20% co-payment and make attempts beyond merely billing to collect that amount. In addition, beneficiaries under Part B are required to pay an annual deductible amount before Part B benefits are payable.

153. Some Medicare beneficiaries are able to purchase private Medigap insurance, which covers, among other things, all or part of the 20% co-payment for covered drugs.

B. The Medicaid Insurance Program

154. Nationwide in 1998, Medicaid covered 40.4 million people at some time during the year at a cost of \$176.9 billion. BRIAN K. BRUEN, *MEDICAID AND PRESCRIPTION DRUGS: AN OVERVIEW* at 1 (October 2000) (prepared for the Kaiser Commission on Medicaid and the Uninsured) (hereinafter “*MEDICAID AND PRESCRIPTION DRUGS*”). In 1995, Medicaid covered about 55% of the nonelderly poor. *Id.* at 1.

1. Eligibility

155. Most people eligible for Medicaid fall into one of the following categories: (i) low-income families with children who meet the eligibility requirements for the Aid to Families with Dependent Children (“AFDC”) program; (ii) aged, blind and disabled people who

receive Supplemental Security Income (“SSI”), with some exceptions; (iii) low-income pregnant women and children who do not qualify under the AFDC rules because their income is too high or they fail to meet categorical restrictions, but whose incomes do not exceed established limits; (iv) the “medically needy,” who are people with higher income or greater resources than the financial standards allow, but who meet certain categorical standards by, for example, incur medical expenses that reduce their excess income or resources to required levels; and (v) people requiring institutional long-term care. *Id.* at 1-2.

156. Although coverage for outpatient prescription drugs is an optional benefit within Medicaid, all Medicaid Programs, including Montana’s, offer prescription drug coverage. *Id.* at 2.

157. Nationwide, Medicaid spent \$14.5 billion for prescription drugs. THE KAISER COMMISSION ON MEDICAID AND THE UNINSURED, MEDICAID FACTS: MEDICAID AND PRESCRIPTION DRUGS at 1 (October 2000). In 2000, the Montana Medicaid Program spent \$60,174,213 for prescription drugs, representing 13.4% of the program’s total net expenditures.

158. Medicare beneficiaries who have low incomes and limited resources may also be covered by Medicaid as “dual eligibles.” For dual eligibles who are eligible for full Medicaid coverage, Medicaid supplements Medicare by providing services and supplies not covered by Medicare, most notably prescription drugs and long-term care services. Medicaid pays monthly Medicare premiums, deductibles and coinsurance for those with incomes below the FPL who do not qualify for full Medicaid benefits, while other Medicare beneficiaries with incomes up to 175 percent of the FPL receive assistance with all or part of their monthly Medicare Part B premiums.

2. Medicaid prescription drug coverage and payment policies

159. The Montana Medicaid Program, administered by the Montana Department of Public Health and Human Services (“DPHHS”), covers prescription drugs, which are defined by federal regulation as simple or compound substances or mixtures of substances prescribed for the

cure, mitigation, or prevention of disease or for health maintenance that are prescribed by a physician or other licensed practitioner of the healing arts within the scope of this professional practice on a written prescription that is maintained in the pharmacist's or practitioner's records. 42 C.F.R. § 440.120.

160. Montana provides prescription drug coverage to both categorically needy (AFDC-related, aged, blind, disabled) and medically needy eligible individuals. The Mental Health Services Plan ("MHSP") also provides mental health services for low-income families coping with serious and chronic mental illness. R. SCHWALBERG, H. BELLAMY, M. GIFFIN, C. MILLER & S.S. WILLIAMS, OUTPATIENT PRESCRIPTION DRUG BENEFITS UNDER MEDICAID: DETAILED CASE STUDIES at 16 (October 2001) (prepared for the Kaiser Commission on Medicaid and the Uninsured) (hereinafter "DETAILED CASE STUDIES").

161. Approximately 300 pharmacies participate in the Montana Medicaid program. *Id.* at 17. The Montana Medicaid Program accounts for approximately 15% of all prescriptions written in the State of Montana.

162. Medicaid payments for outpatient prescription drugs include two components: acquisition costs and dispensing fees. The Montana Medicaid program presently reimburses for outpatient drugs on the basis of the lower of (i) estimated acquisition cost ("EAC") or the maximum allowable cost ("MAC") plus a dispensing fee generally ranging from \$2.00 to \$4.70 that is based on the pharmacy's average cost of filling a prescription, or (ii) the provider's usual and customary charge. Mont. Admin. R. 37.86.1105. MAC reimbursement applies for multi-source drugs and is calculated based on the Federal Upper Limit set by HCFA. Mont. Admin. R. 37.86.1101(3); *see also* 42 C.F.R. 447.331-32. Where there is no MAC, EAC applies and is defined as "the average wholesale price (AWP) less 15%" (formerly less 10%) in instances where there is no available direct price charged by manufacturers to retailers. Mont. Admin. R. 37.86.1101(1). The Montana Medicaid Program uses the AWP as reported by *First DataBank*.

MONTANA DEPARTMENT OF PUBLIC HEALTH & HUMAN SERVICES, PRESCRIPTION DRUG PROGRAM at A.1 (May 2002).

163. The Montana Medicaid Program requires participants to make drug co-payments of a flat \$1 per generic drug and \$2 per brand name drug, subject to a maximum annual drug co-payment of \$200 per fiscal year. However, children under 21 years of age, pregnant women and nursing facility residents do not make co-payments.

VI. AWP PLAYS A CENTRAL ROLE IN ALL PRESCRIPTION DRUG REIMBURSEMENT SYSTEMS, AND THE TRUTHFUL REPORTING OF AWPS IS ESSENTIAL TO THE INTEGRITY OF THE MARKETPLACE

164. As demonstrated above, AWPs play a very important role in the various prescription drug pricing and reimbursement systems that operate in the United States.

165. There are approximately 65,000 different drug products in the United States, including different dosages of the same drug. Prescription drugs are dispensed to Patients by or through different types of medical providers, including but not limited to: (a) physicians who administer the drug in an office, (b) hospitals, (c) retail pharmacies, (d) home infusion pharmacies, and (e) other medical providers. Reimbursements and end-payor payments for those drugs are almost always based on AWP.

166. Providers and pharmacies regularly submit claims for reimbursement, seeking reimbursement for the drugs from Medicare, Medicaid, insurers and Patients. Defendants were and are well aware that various participants in these systems rely on AWPs to reimburse providers and pharmacies for prescription drugs: private insurance companies (such as Blue Cross and Blue Shield Plans); health maintenance organizations and other managed care organizations; self-insured employers and other health plans such as union health and welfare plans; PBMs who administer the pharmacy benefit for private plans; Medicare; and Medicaid, including the Montana Medicaid Program. In short, use of the published AWPs to establish

reimbursement rates for drugs *is an industry-wide practice* and exists with respect to all classes of drugs, brand name and generic.

167. There are several pharmaceutical industry compendia that periodically publish, in printed and electronic media, the AWP for the tens of thousands of drugs on the market, including the *Drug Topics Red Book* (the “*Red Book*”), *American Druggist First DataBank Annual Directory of Pharmaceuticals*, *Essential Directory of Pharmaceuticals* (the “*Blue Book*”) and Medi-Span’s *Master Drug Database* (collectively referred to herein as the “Publishers”). These Publishers publish AWP for the various dosage forms for drugs.

168. In periodically announcing the AWP for each drug, and during the time period relevant to this Second Amended Complaint, the Publishers published the prices that are supplied to them by the defendants for their respective drugs. For instance, the forward to the 1999 edition of the *Red Book* states that “all pricing information is supplied and verified by the products’ manufacturers, and it should be noted that no independent review of those prices for accuracy is conducted.” In addition, a June 1996 Dow Jones news article reported that Phil Southerd, an associate product manager of the *Red Book*, stated that it only publishes prices that are faxed directly from the manufacturer. Thus, the defendants control the prices listed as the AWP for each drug listed by the Publisher. As one defendant, Dey, has admitted in court papers:

Virtually every drug manufacturer who participates in these reimbursement programs, and against whom Dey competes also communicates their suggested AWP prices to the reporting services. To the best of Dey’s knowledge, with few, if any exceptions, First DataBank and Medi-Span have selected and reported the AWP pricing exactly as suggested by these competing manufacturers.

(Dey, L.P. v. First Databank and Wolters Kluwer Health, Inc. d/b/a Medi-Span, Complaint (the “Dey Complaint”), ¶ 37.) *See also* ¶ 47 of Dey Complaint (recounting testimony of First DataBank representative who admits that First DataBank had always accepted the AWP suggested by the manufacturers).

169. A system that bases its reimbursement rates for drugs on the published AWP is thus dependent on the honesty of the drug manufacturers. Defendants knew they could directly control and fabricate the AWP for their drugs at any time by forwarding to the Publishers a phony AWP. Defendants also knew that actual transaction price data – the amounts charged to providers and others for their drugs – was not publicly available, and they kept this information (on which AWP should have been calculated) highly confidential and secret.

170. The importance of accurately reported AWP was recently reconfirmed by the HHS Office of the Inspector General (“OIG”) in an April 2003 report titled COMPLIANCE PROGRAM GUIDANCE FOR PHARMACEUTICAL MANUFACTURERS (“OIG COMPLIANCE PROGRAM”). The OIG report found that the “government sets reimbursement with the expectation that the data provided are complete and accurate” and made clear that the AWP must be a meaningful figure that is not artificially inflated:

Many federal and state health care programs establish or ultimately determine reimbursement rates for pharmaceuticals, either prospectively or retrospectively, using price and sales data directly or indirectly furnished by pharmaceutical manufacturers. The government sets reimbursement with the expectation that the data provided are complete and accurate. The knowing submission of false, fraudulent, or misleading information is actionable. A pharmaceutical manufacturer may be liable under the False Claims Act . . . if government reimbursement (including, but not limited to, reimbursement by Medicare and Medicaid) for the manufacturer’s product depends, in whole or in part, on information generated or reported by the manufacturer, directly or indirectly, and the manufacturer has knowingly . . . failed to generate or report such information completely and accurately. Manufacturers may also be liable for civil money penalties under various laws, rules and regulations. Moreover, in some circumstances, inaccurate or incomplete reporting may be probative of liability under the federal anti-kickback statute.

Where appropriate, manufacturers’ reported prices should accurately take into account price reductions, cash discounts, free goods contingent on a purchase agreement, rebates, up-front payments, coupons, goods in kind, free or reduced-price services, grants, or other price concessions or similar benefits offered to some or all purchasers. Any discount, price concession, or similar benefit offered on purchases of multiple products should be fairly apportioned among the products (and could potentially raise anti-

kickback issues). Underlying assumptions used in connection with reported prices should be reasoned, consistent, and appropriately documented, and pharmaceutical manufacturers should retain all relevant records reflecting reported prices and efforts to comply with federal health care program requirements. [OIG COMPLIANCE PROGRAM at 11-12.]

171. And, the OIG rejected the notion that purposeful AWP manipulation to create “spreads” was a lawful practice:

The “spread” is the difference between the amount a customer pays for a product and the amount the customer receives upon resale of the product to the patient or other payer. In many situations under the federal programs, pharmaceutical manufacturers control not only the amount at which they sell a product to their customers, but also the amount those customers who purchase the product for their own accounts and thereafter bill the federal health care programs will be reimbursed. To the extent that a manufacturer controls the “spread,” it controls its customer’s profit.

Average Wholesale Price (AWP) is the benchmark often used to set reimbursement for prescription drugs under the Medicare Part B program. For covered drugs and biologicals, Medicare Part B generally reimburses at “95 percent of average wholesale price.” 42 U.S.C. 1395u(o). Similarly many state Medicaid programs and other payers base reimbursement for drugs and biologicals on AWP. Generally, AWP or pricing information used by commercial price reporting services to determine AWP is reported by pharmaceutical manufacturers.

If a pharmaceutical manufacturer purposefully manipulates the AWP to increase its customers’ profits by increasing the amount the federal health care programs reimburse its customers, the anti-kickback statute is implicated. Unlike *bona fide* discounts, which transfer remuneration from a seller to a buyer, manipulation of the AWP transfers remuneration to a seller’s immediate customer from a subsequent purchaser (the federal or state government). Under the anti-kickback statute, offering remuneration to a purchaser or referral source is improper if one purpose is to induce the purchase or referral of program business. In other words, it is illegal for a manufacturer knowingly to establish or inappropriately maintain a particular AWP if one purpose is to manipulate the “spread” to induce customers to purchase its product.

In the light of this risk, we recommend that manufacturers review their AWP reporting practices and methodology to confirm that marketing considerations do not influence the process. Furthermore, manufacturers should review their marketing practices. *The conjunction of manipulation of the AWP to*

induce customers to purchase a product with active marketing of the spread is strong evidence of the unlawful intent necessary to trigger the anti-kickback statute. Active marketing of the spread includes, for example, sales representatives promoting the spread as a reason to purchase the product or guaranteeing a certain profit or spread in exchange for the purchase of a product. [OIG COMPLIANCE PROGRAM at 26-27.] [Emphasis added.]

172. As detailed below, defendants have taken advantage of this system in a fraudulent and otherwise unlawful manner to manipulate the AWP for their drugs at the expense of numerous prescription drug payors including the Montana Medicaid Program.

VII. THE AWP INFLATION SCHEME

173. The AWP for the drugs at issue here bore little relationship to the drugs' pricing in the marketplace. Defendants simply fabricated and overstated their AWP in furtherance of a scheme to generate profit spreads to providers, PBMs and others and to increase defendants' profits at the expense of Patients and programs such as the Montana Medicaid Program.

174. Defendants' pattern of fraudulent conduct in artificially inflating the AWP for their drugs (sometimes referred to herein as the "AWP Inflation Scheme") directly caused the State of Montana to substantially overpay for those drugs. Furthermore, the AWP Inflation Scheme caused Montana citizens and Third-Party Payors to pay inflated co-pays or prices for prescription drug purchases.

A. General Outline Of The Scheme For Brand Name Drugs

175. Each defendant perpetrated the alleged fraudulent AWP Inflation Scheme by using some and/or all of the following practices:

1. Artificially Inflating AWP

176. Each defendant provided AWP for each of its drugs, both brand name and generic, to *First DataBank*, the *Red Book*, the *Blue Book*, *Medi-Span* and other pharmaceutical compendia.

177. Defendants deliberately and intentionally reported inflated AWP that greatly exceeded the average of the wholesale prices based upon a good faith and reasonable estimate

utilizing the pricing and transaction information available to defendants in conducting their ordinary business affairs. Thus, the defendant's AWP for these drugs bear little or no relationship to any purchase price at which a provider or pharmacy is able to procure these drugs. Defendants created the AWP Inflation Scheme solely to cause the State of Montana and others to overpay for the drugs.

178. Defendants created and perpetuated this scheme so that the medical providers and pharmacies who purchased these drugs at a low cost would bill Patients and their insurers at the inflated AWP and earn a substantial profit from the "spread" between the real cost and the various AWP-related reimbursement rates established by Medicare, Medicaid and thousands of private health insurance plans.

179. Defendants knew and understood that Medicare, the Montana Medicaid Program and private payors used the *First DataBank* and other publications to determine the AWP of the drugs. Because defendants controlled the AWP published in *First DataBank* and other compendia, defendants knew and understood that they could manipulate the providers' profits. The purpose of artificially inflating the providers' profits was to create an illegal kickback to the providers and other reimbursement players, funded by overpayments by various reimbursing entities, including the Montana Medicaid Program, and Patients.

180. As part of their scheme, defendants specifically instructed and expected the providers to charge the inflated AWP for drugs to Medicare, Medicaid, and Patients making co-payments.

2. Improper Use of Free Samples

181. Defendants, through their sales personnel and marketing representatives, also provided free samples of their drugs to physicians as a means of lowering the price. The free samples were used to offset the total cost associated with the purchases of the drugs, thereby increasing the "spread." Moreover, defendants specifically told physicians to bill the Montana Medicaid Program and others for the free samples, which defendants knew was unlawful.

182. Every free sample of a drug for which a provider bills a patient or insurer effectively reduces that provider's overall cost for that drug. However, reimbursing entities, such as the Montana Medicaid Program, paid the full cost of the drug; the free sample is not used by the drug company in calculating the AWP, which in turn inflates the AWP.

183. Although defendants provided free samples and marketed them as a way to lower the providers' actual cost of the drugs, they did not include the value of the free samples in calculating the AWP for those drugs. Thus, defendants effectively and improperly passed on the cost of the free samples directly to the State of Montana, other reimbursing entities and Patients making co-pays.

3. Other Hidden and Improper Inducements and Price Reductions

184. Defendants have also provided and/or arranged for many other non-public financial inducements to stimulate sales of their drugs at the expense of the Montana Medicaid Program and others. Such inducements included volume discounts, credits, rebates, off-invoice pricing, free goods, credit memos, consulting fees, debt forgiveness and educational and promotional grants. All of these incentives were designed to lower the providers' net cost of purchasing defendants' drugs, yet – again – the value of these services was kept “off the book,” so as to not be reflected in the AWP, which in turn inflates the AWP.

B. General Outline Of The AWP Inflation Scheme For Generic Drugs

185. Defendants' AWP Inflation Scheme is most exacerbated for generic drugs or for brand name drugs for which there are biological or therapeutic equivalents.

186. As with brand name drugs, reimbursement for multi-source, or generic, drugs is also related to a published AWP for each generic drug manufactured and/or distributed by a generic drug company.

187. In the Medicare payor arena, multi-source drugs or biologicals are reimbursed on the basis of AWP. For multi-source drugs or biologicals reimbursed under Medicare Part B, the

AWP is equal to the lesser of the median AWP of all of the generic forms of the drug or biological, or the lowest AWP of the brand name product. 42 C.F.R. § 405.517.

188. Under the Medicaid Program, reimbursement for multiple source drugs for which there are at least three suppliers is equal to (i) a reasonable dispensing fee, plus (ii) an amount equal to 150 percent of the lowest AWP published by First DataBank, Medi-Span or the *Red Book* (an amount called the “Federal Upper Limit” or “FUL”). 42 C.F.R. § 447.332(b); *see also* Mont. Admin. R. 37.86.1101(3) (incorporating FULs into the definition of “maximum allowable cost” for multi-source drugs). This calculation is made and published periodically by CMS. In Montana, if a generic drug does not have at least three suppliers, the reimbursement amount is AWP less 15%. Mont. Admin. R. 37.86.1101(1).

189. Because reimbursement under Medicare and Medicaid is pegged to the AWP, drug makers act in unison by elevating the AWP for all generic drugs, thereby inflating the amount of the reimbursement that occurs through Medicaid and Medicare Part B, including the Medicare co-payment through Part B.

190. The raising of an individual defendant’s reported AWP for a multi-source drug thus raises the AWP at which the generic drug is reimbursed. In the case of Medicare, raising an individual AWP contributes to a higher median AWP. Under Medicaid, raising an individual AWP increases the FUL if the AWP being raised is the lowest AWP published (unless there are only two suppliers of the generic drug, in which case raising the AWP increases the reimbursement amount correspondingly).

191. Moreover, while any one generic manufacturer can only affect the median generic reimbursement AWP for a product (in the case of Medicare) or the FUL (in the case of Medicaid), defendants can and do create a spread between the median AWP and the actual prices paid by reporting AWP’s that are far in excess of the actual wholesale prices *while simultaneously maintaining or lowering actual wholesale prices.*

192. As stated by one industry consultant:

. . . Th[e] situation is more pronounced with generic drugs. Many generic companies have taken advantage of this use of AWP by substantially inflating their published AWP. . . . [T]he system allows a retailer to acquire a drug at a low cost \$2.50 per 100 tablets, for example) while relying on a published AWP (\$20.00 or more) for its own pricing. It is not uncommon that the \$25.00 retail price for a generic drug renders a gross profit well above \$20.00 for the retailer. It is also common for the AWP of a generic product to remain stable while the actual selling price declines. . . . It is obvious that AWP is not an accurate measure of the prices manufacturers charge. It must also be noted that not all generic products will be priced similarly. Some, in fact, use the more traditional method of a 20% markup to reach an AWP. This can be a handicap for generic companies choosing this method because retailers often use the AWP as the starting point for many pricing decisions and an artificially high AWP provides the retailer with greater profits.

193. In the private payor arena, generic drug reimbursement is determined either in the same manner for brand name drugs (*i.e.*, a certain percentage “discount” off of the AWP), or is based on an amount specified as the maximum allowable cost or “MAC.” MAC prices or reimbursements rates for generically equivalent drugs for which there are three or more suppliers are based upon the FULs issued periodically by CMS.

194. PBMs often utilize this government-issued MAC reimbursement publication as a basis for their proprietary MAC list and supplement the list with other generic products or modify it for a variety of purposes. Sometimes, to stabilize the cost variance of different generic products of the same compound, PBMs calculate a maximum allowable cost based on the list average wholesale prices of competing generic drug manufacturers (indeed, this is termed in the industry as the “average average wholesale price” or “AAWP”). The resulting proprietary MAC generic drug reimbursement lists are typically based on the AAWP and, in turn, the AWP.

195. Accordingly, in the private payor arena generic drug reimbursement is closely tied to the published AWP for a generic drug. Generic drug makers are able to push market share for their generic drugs by intentionally increasing the published AWP for a generic drug with the intention to create a profit margin for others in the distribution chain, be they pharmacists or

physicians. That profit margin is taken advantage of either directly (through reimbursement based upon the AWP for some plans and in some channels) or indirectly on the AWP based upon the establishment of a MAC tied to the AWP.

196. Documents produced by defendant generic manufacturers show that they are aware of the AWP's reported by their competitors and of the actual sales prices of their generic competitors, and that they manipulate their own AWP's in order to gain or maintain a competitive advantage in the market for their generic products. Each defendant generic maker or distributor competes by inflating its AWP and thereby inflating the median AWP. The natural and expected result of this "leap frogging" of increasing AWP's is that multi-source drugs have some of the highest spreads of any drugs, sometimes resulting in an AWP over 50,000% over actual costs. A few examples are set forth below:

Defendant	Multisource Drug	Red Book AWP	DOJ Determined Actual AWP	Percentage Spread
Abbott	Sodium Chloride	\$670.89	\$3.22	20,735%
Baxter	Dextrose	\$928.51	\$2.25	41,167%
Baxter	Sodium Chloride	\$928.51	\$1.71	54,199%
Boehringer Group	Leucovorin Calcium	\$184.40	\$2.76	6,581%
B. Braun	Sodium Chloride	\$11.33	\$1.49	660%
BMS Group	Etoposide (Vepesid)	\$136.49	\$34.30	298%
Dey	Albuterol Sulfate	\$30.25	\$9.17	230%
Immunex	Leucovorin Calcium	\$137.94	\$14.58	846%
Pharmacia	Etoposide	\$157.65	\$9.47	1,565%
Sicor Group	Tobramycin Sulfate	\$342.19	\$6.98	4,802%
Watson	Vancomycin HCL	\$70.00	\$3.84	1,567%

197. The importance of AWP's to generic drugs was recently revealed in a lawsuit filed by Dey against two of the Publishers. Dey is a generic manufacturer, and generic manufacturers largely compete on price because they market products that contain the same active ingredients and are predominantly therapeutically interchangeable. (¶ 9 of Dey Complaint.) A large

segment of the generic marketplace for respiratory drugs is comprised of a relatively small number of entities controlling purchase decisions. (¶ 12 of Dey Complaint.)

198. Dey recognizes that the vast majority of prescription drug transactions – as much as 85% – are covered, in whole or in part, by third-party payor reimbursement arrangements such as managed care plans and Medicaid. (¶ 13 of Dey Complaint.) Both Medicaid and the private insurance systems rely on reimbursement formulas that utilize the AWP. (¶¶ 14-16 of Dey Complaint.)

199. Dey has an agreement with First DataBank and Medi-Span to provide the reporting services with AWP pricing information. Pursuant to this agreement (and in order to make Dey’s products eligible for reimbursement through Medicaid Programs), Dey has reported WACs and AWPs. (¶¶ 26-32 of Dey Complaint.)

In each case, until the events that have resulted in the present crisis, First DataBank has (except for some inadvertent errors) selected for listing in its published reports the AWP as suggested by Dey. For over ten years, until April 2003, no prices other than those submitted by Dey have been listed by First DataBank as AWP for Dey products in its databases [even though Dey also reported declining WACs for the products].”

(¶ 32 of Dey Complaint; *see also* ¶ 36 of Dey Complaint for similar allegation against Medi-Span.) This has also been the course of dealings between the Publishers and Dey’s competitors:

Virtually every drug manufacturer who participates in these reimbursement programs, and against whom Dey competes also communicates their suggested AWP prices to the reporting services. To the best of Dey’s knowledge, with few, if any exceptions, First DataBank and Medi-Span have selected and reported the AWP pricing exactly as suggested by these competing manufacturers.

(¶ 37 of Dey Complaint.) *See also* ¶ 47 of Dey Complaint (recounting testimony of First DataBank representative who admits that First DataBank had always accepted the AWPs suggested by the manufacturers).

200. As Dey alleges, providers who dispense generic drugs “are cognizant of, and are highly attentive to, AWPs as reported by the recognized industry compendia published by First

DataBank and Medi-Span because of the direct relationship between the level of reimbursement anticipated for the drugs selected and the reported AWP of those drugs.” (§ 38 of Dey Complaint.) Indeed, Dey admits that it has relied on the Publishers’ practice of treating all manufacturers equally by simply reporting whatever AWP a manufacturer submitted. Consequently, Dey alleges that First DataBank and Medi-Span have frustrated Dey’s “reasonable expectations” by, for the first time, *independently reporting* an AWP different than that submitted by Dey. (§ 39 of Dey Complaint.) These allegations become even more emphatic in a section of the Dey Complaint titled “The Immediate Consequences of the Arbitrary Changes:”

Since reimbursement to Dey’s customers is, in Medicaid program in many states and in and [sic] insurance programs, most frequently based on the AWP as reported by the reporting services, this arbitrary and capricious reduction by First DataBank and Medi-Span in AWP would result in a drastic reduction in the reimbursement to drug providers who choose to dispense Dey’s product. Since there has not been a comparable reduction in the AWP for Dey’s competitors, there would be no comparable reduction in the reimbursement the purchasers of competitive products receive.

Because reimbursement for Dey products would be significantly reduced, but reimbursement for those competing products would remain as they have been, Dey is prevented, by First DataBank’s and Medi-Span’s arbitrary and capricious acts, from effectively competing in the marketplace.

In fact, within one day of learning that First DataBank and Medi-Span had arbitrarily changed Dey’s AWP, Dey has already been contacted by at least nine of its customers complaining about the drastic changes and indicating that, because of those changes, the customers would not be able to purchase Dey products since they could not earn a reasonable profit from the sale of such products.

Further, at least one customer has already indicated that he had canceled all of his purchases presently on order from Dey and was, instead, buying those products from Dey’s direct competitors.

..... These providers will cease to purchase and dispense Dey’s drugs if the reimbursement for those drugs is a fraction of those obtained from competing companies. Because purchasing decisions are highly concentrated in this industry among wholesalers and group purchasing organizations, this scenario is playing out across the country and threatens to eliminate sales of

Dey's products that are covered by Medicaid and insurance reimbursement programs.

(¶¶ 50-54 of Dey Complaint.)

C. How The AWP Inflation Scheme Impacts Many Private Reimbursement Systems Through PBMs

201. As previously noted, health plans typically contract with PBMs so that a health plan's participants can obtain brand name drugs from pharmacies or, via mail order, directly from the PBMs. In these contracts, the brand name drugs are priced at the AWP less a certain percentage "discount."

202. PBMs are fiscal intermediaries that specialize in the administration and management of prescription benefit programs. PBM clients include HMOs, employers, preferred provider organizations and other health insurers. Collectively, four PBMs comprise the significant market share of the PBM market. They are: AdvancePCS; Caremark; Express Scripts; and Medco Health. These four companies handle the drug benefits of 210 million people in the United States, or 70 percent of the nation's population.

203. For brand name drugs, PBMs use the inflated AWP set by drug manufacturers as the basis for reimbursements made (i) by health plans to the PBMs for their members' drug purchases, and (ii) from the PBMs to the pharmacies for the purchases made by health plans' members.

204. The PBMs typically contract with retail pharmacies to reimburse an amount equal to each drug's AWP, less a specified discount, plus a dispensing fee. Because the PBMs consider the contracting relationship with retail pharmacies to be confidential, health plans are never informed of the reimbursement amount to pharmacies. However, the PBM frequently pockets a "spread" or differential between charges paid to pharmacies and collected from clients.

205. For example, clients may be charged the AWP minus 13 percent, but the retail pharmacy may only receive the AWP minus 15 percent, generating an undisclosed 2 percent spread for the PBM. Furthermore, as the example presented demonstrates, PBMs are motivated

to, and do, place on their formulary those drugs with inflated AWP: the greater the AWP inflation, the greater the profit to the PBM based on the 2 percent spread.

206. A similar situation occurs for generic drug pricing based on MAC lists, as the PBM uses one MAC list to charge clients and another MAC list to reimburse pharmacies.

207. Further, PBMs also have mail order services in which case they act as the pharmacy. In this situation, the PBM keeps the spread between the AWP and the list price as there is no intermediary, like a pharmacy, dispensing the drug. The PBMs keep this spread knowing that the AWP is inflated and not the true AWP.

208. Defendants knew and understood that the PBMs used the *Red Book* and other publications to determine the AWP of the drugs. Because the drug manufacturers controlled the AWP published in the *Red Book* and other compendia, the drug manufacturers knew and understood that they could help manipulate the PBMs' profits. The purpose of artificially inflating the PBMs' profits was to create an illegal kickback to the PBMs, funded by health plan and subscriber overpayments.

209. The PBMs deliberately utilize the inflated AWP to overcharge health plans for brand name drugs purchased by their participants and beneficiaries at retail pharmacies. An example of this practice was recently reported in the WALL STREET JOURNAL on March 30, 2003. According to the JOURNAL article, the AWP for fluoxetine is \$2.66 a pill. With a 60 percent discount off the AWP, that brings the price to \$1.06 a pill the PBM collects from the plan. Express Scripts pays the pharmacy 25 cents a pill and keeps the rest as profit. Express Scripts claims that currently its client pays 60 cents a pill, but since Express Scripts pays a pharmacy 25 cents per pill, it receives almost a 100 percent profit. And at the same time it was making this profit, Express Scripts was notifying its clients it was saving them money by having switched to fluoxetine, instead of Prozac.

D. Congressional And Other Federal Investigations and Actions

210. The United States Department of Justice (“DOJ”), the United States General Accounting Office (“GAO”), the Office of the Inspector General at the United States Department of HHS (“OIG”), and certain Congressional subcommittees have been investigating defendants and other pharmaceutical manufacturers for questionable practices regarding the industry’s calculation of AWP’s and for offering illegal incentives to providers.

211. In a letter dated September 28, 2000, sent from the House of Representatives Committee on Ways and Means, Subcommittee on Health, to the President of the trade organization known as the Pharmaceutical Research and Manufacturers of America (most defendants are members of this association), Congressman Stark identified the improper scheme of manipulating AWP’s and noted:

This corruptive scheme is perverting financial integrity of the Medicare program and harming beneficiaries who are required to pay 20% of Medicare’s current limited drug benefit.

212. In his September 28 letter, Congressman Stark made the following five “shocking conclusions”:

First – Certain drug manufacturers have abused their position of privilege in the United States by reporting falsely inflated drug prices in order to create a de facto improper kickback for their customers.

Second – Certain drug manufacturers have routinely acted with impunity in arranging improper financial inducements for their physicians and other healthcare provider customers.

Third – Certain drug manufacturers engage in the fraudulent price manipulation for the express purpose of causing federally funded health care programs to expend scarce tax dollars in order to arrange de facto kickbacks for the drug manufacturers’ customers at a cost of billions of dollars.

Fourth – Certain drug manufacturers arrange kickbacks to improperly influence physicians’ medical decisions and judgments notwithstanding the severely destructive effect upon the physician/patient relationship and the exercise of independent medical judgment.

Fifth – Certain drug manufacturers engage in illegal price manipulation in order to increase utilization of their drugs beyond that which is necessary and appropriate based on the exercise of independent medical judgment not affected by improper financial incentives.

213. The DOJ and Congressional investigations are ongoing.

E. Examples Of Specific AWP Inflation By Each Defendant

214. Due to each defendant’s acts of concealment, the following examples of specific unlawful conduct are merely illustrative and are not intended to constitute an exhaustive account of all of the unlawful activity engaged in by each defendant. Additional detail is peculiarly within each defendant’s control thereby warranting further discovery into each drug identified in this Second Amended Complaint as well as other drugs for which any defendant has published an AWP.

215. Defendants are each charged with inflating the AWP for the drugs identified below *and* for those identified in Appendix A.

1. Abbott

216. Abbott engages in an organization-wide and deliberate scheme to inflate AWPs. Abbott has stated fraudulent AWPs for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
A-Methapred	methylprednisolone sodium succinate	Anti-Inflammatory Agent Used to provide relief for inflamed areas of the body. Also used for control of allergic processes
Aminosyn	amino acid	Nitrogen Product Used as a nutritional supplement
Biaxin	clarithromycin	Macrolide (Anti-Infective Agent) Used to treat mild to moderate infections
Calcijex	calcitriol	Hormone Used in the treatment of hypocalcemia
Depakote	divalproex sodium	Anticonvulsant Used in the treatment of complex partial seizures

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Ery-tab	erythromycin, enteric-coated	Antibiotic Agent (Anti-Infective Agent) Used in the treatment of various infections
Erythromycin	erythromycin base	Antiacne Agent; Anti-Infective Agent Used in the treatment of various infections
Liposyn II	fat emulsion	Caloric Agent; Nutritional Supplement Used as a nutritional supplement
Prevacid	lansoprazole	Proton Pump Inhibitor (Gastrointestinal Agent) Used in the treatment of duodenal ulcer and erosive esophagitis
	acetylcysteine	Mucolytic (Respiratory Agent: Diagnostic Aid) Used for certain lung conditions when increased amounts of mucus make breathing difficult
	acyclovir sodium	Anti-Infective Agent Used in the treatment of herpes infections
	amikacin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat respiratory tract, urinary tract, bone, skin and soft tissue infections
	cimetidine hydrochloride	Gastrointestinal Agent Used in the treatment of duodenal ulcer and prevention of ulcer recurrence
	clindamycin phosphate	Anti-Infective Agent Used in the treatment of vaginal infections
	dextrose	Caloric Agent Used to increase intake of calories and fluids
	dextrose sodium chloride	Caloric Agent; Electrolyte Replenisher Used to increase intake of calories and fluids
	diazepam	Central Nervous System Agent Used to treat status eplipeticus and anxiety disorders. Also used as an amnesic prior to surgical procedures
	fentanyl citrate	Central Nervous System Agent Used for anesthetic purposes
	furosemide	Diuretic Used in the treatment of edema associated with cirrhosis and kidney disease. Also used to manage hypertension
	gentamicin sulfate	Anti-Infective Agent Used as a general antibiotic to treat serious gastrointestinal, respiratory, bone, skin and soft tissue infections

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	heparin sodium or heparin lock flush	Blood Modifier Used to prevent and treat thrombosis and pulmonary embolism. Also used as an anticoagulant in blood transfusions and dialysis procedures
	leucovorin calcium	Antianemic Agent (Blood Modifier) Used in the treatment of anemia
	lorazepam	Central Nervous System Agent Used in the treatment of anxiety disorders
	sodium chloride	Flush; Abortifacient Used to remove medicine and blockage from intravenous (IV) catheter. Also used to induce abortion
	tobramycin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat severe infection
	vancomycin hydrochloride	Antibiotic Agent (Anti-Infective Agent) Used as a general antibiotic

217. The specific drugs manufactured and/or distributed by Abbott for which relief is currently sought in this case are set forth below or in Appendix A.

218. Abbott controlled and set the AWP for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

219. Abbott's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Abbott's understanding of AWP and intentional manipulation thereof

220. Several documents illustrate Abbott's pattern of inflating AWP. For example, Abbott anticipated that the spread between AWP and cost would be eliminated by legislative changes in 1997. Accordingly, Abbott looked for ways to maximize the profit spread immediately.

[REDACTED]

221.

[REDACTED]

222.

[REDACTED]

223. In response to government subpoenas, Abbott produced numerous price lists setting forth spreads between AWP's and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

224.

[REDACTED]

[REDACTED]

225.

[REDACTED]

226.

[REDACTED]

b. Abbott has been the target of multiple government investigations

227. In connection with its scheme to inflate AWP's, Abbott has been investigated by the United States Department of Justice, Commonwealth of Massachusetts, the Office of

Inspector General of the Department of Health and Human Services, the Attorney General for the State of Texas, the Attorney General for the State of California, and the State of California Department of Justice Bureau of Medi-Cal Fraud and Elder Abuse.

228. These investigations confirm that Abbott has engaged in a deliberate scheme to inflate the published AWP for many of its drugs. According to Representative Pete Stark, the ranking member of the Congressional Ways and Means Committee:

The price manipulation scheme is executed through Abbott's inflated representations of average wholesale price ("AWP") and direct price ("DP") which are utilized by the Medicare and Medicaid programs in establishing drug reimbursements to providers. The difference between the inflated representations of AWP and DP versus the true price providers are paying, is regularly referred to . . . as "the spread." The evidence . . . clearly shows that Abbott has intentionally reported inflated prices and has engaged in other improper business practices in order to cause its customers to receive windfall profits from Medicare and Medicaid when submitting claims for certain drugs. The evidence further reveals that Abbott manipulated prices for the express purpose of expanding sales and increasing market share of certain drugs. This was achieved by arranging financial benefits or inducements that influenced the decisions of health care providers submitting Medicare and Medicaid claims.

See October 31, 2000 letter from U.S. Representative Pete Stark to Miles White, Chief Executive Officer of Abbott. (P007647-78.)

229. The government investigation into Abbott's AWP for vancomycin identified:

prices that are routinely made available to many providers, but are far below Medicare reimbursement rates. They include 1999 prices for vancomycin, the Abbott Labs-manufactured antibiotic, which a health care provider could buy for \$76.00 but for which the AWP upon which Medicare's reimbursement was based on was \$261.84.

See September 25, 2000 letter from U.S. Rep. Tom Bliley to the Honorable Nancy-Ann Min DeParle, Administrator of the Health Care Financing Administration. (P007015-490.)

230. For other doses of vancomycin, Abbott reported an AWP of \$68.77 as of April 2000. The DOJ adjusted it to \$8.14.

231. At least one Publisher, Medi-Span, challenged the manner in which Abbott set its AWP's for vancomycin. The following statement appeared in a February 9, 1996 faxed letter to Abbott from a representative of Medi-Span:

It appears that the only difference between these two products listed is the vial it comes in. If it is, please let us know why the \$400 plus difference in AWP's?... [T]his customer claims he can get Vancomycin for \$6 or \$7 per vial DP as opposed to the \$52.94 and \$19.50 the Abbott Vancomycin cost.

(ABT AWP/MDL 001215.)

232. In a report published by the DHHS (the "DHHS Report"; PM Rev. AB-00-86, "An Additional Source of Average Wholesale Price Data In Pricing Drugs and Biologicals Covered by the Medicare Program," Sept. 8, 2000), the DOJ documented at least 81 instances where the published AWP's for various dosages of 16 drugs manufactured by Abbott were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the 16 drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by Abbott in the 2001 *Red Book*.

Drug	Abbott's 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Acetylcysteine	\$35.87	\$21.90	\$13.97	64%
Acyclovir	\$1047.38	\$349.05	\$698.33	200%
Amikacin Sulfate	\$995.84	\$125.00	\$870.84	697%
Calcitriol (Calcijex)	\$1,390.66	\$1079.00	\$311.66	29%
Cimetidine Hydrochloride	\$214.34	\$35.00	\$179.34	512%
Clindamycin Phosphate	\$340.52	\$75.35	\$265.17	352%
Dextrose	\$239.97	\$3.91	\$236.06	6,037%
Dextrose Sodium Chloride	\$304.38	\$1.93	\$302.45	15,671%
Diazepam	\$28.50	\$2.03	\$26.47	1,304%
Furosemide	\$74.52	\$14.38	\$60.14	418%
Gentamicin Sulfate	\$64.42	\$.51	\$63.91	12,531%
Heparin Lock Flush	\$38.30	\$13.60	\$24.70	182%
Metholprednisolone Sodium Succinate	\$34.08	\$2.30	\$31.78	1,382%
Sodium Chloride	\$670.89	\$3.22	\$667.67	20,735%
Tobramycin Sulfate	\$150.52	\$2.94	\$147.58	5,020%

Drug	Abbott's 2001 Red Book AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Vancomycin Hydrochloride	\$382.14	\$4.98	\$377.16	7,574%

(P006299-316.)

233. One published report states: "Amikacin, used to treat an infection that HIV+ people get and manufactured by Abbott, had an AWP of \$54.56. DOJ said the actual price was \$6.75." See *States Mull Suit Against Drug Companies*, www.stateline.org (April 2, 2001)

(P011268-70).

2. Amgen

234. Amgen engages in an organization-wide and deliberate scheme to inflate AWP's. Amgen has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Aranesp	darbepoetin alfa albumi	Antianemic Agent; Blood Modifier Used in the treatment of anemia associated with chronic renal failure and/or chemotherapy
Enbrel	etanercept	Antirheumatic Agent Used to reduce signs and symptoms of rheumatoid arthritis
Epogen ¹	epoetin alfa	Antianemic Agent; Blood Modifier Used in the treatment of anemia associated with chronic renal failure, chemotherapy and/or HIV-infected patients
Kineret	Anakinra	Antirheumatic Agent Used in the treatment of moderate to severe rheumatoid arthritis
Neulasta	Pegfilgrastim	Antineoplastic; Blood Modifier Used to decrease incidence of infection (neutropenia) in some cancer patients

¹ In the Medicare Part B context, reimbursement for Epogen is not based on the AWP, but rather on a specific dollar amount set by statute. However, non-Medicare Part B reimbursement for Epogen is based on AWP.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Neupogen	Filgrastim	Antineoplastic; Blood Modifier Used to decrease incidence of infection (neutropenia) in some cancer and leukemia patients

235. The specific drugs manufactured and/or distributed by Amgen for which relief is currently sought in this case are set forth below or in Appendix A.

236. Amgen controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

237. Amgen's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Amgen's understanding of AWP and intentional manipulation thereof

238. Internally, Amgen defines AWP as "the common basis for reimbursement by payors" and "one of the factors used by Medicare to determine payment for drug charges." (Press Release, "Data from Study Shows Aranesp ...", Dec. 9, 2002 (www.amgen.com).)

239. Amgen was well aware that its customers' profits depended on reimbursement rates for drugs, and that Amgen's own sales and profits in turn depended on its customers' reimbursement payments and profits:

Our sales depend on payment and reimbursement from third-party payors, and a reduction in the payment rate or reimbursement rate could result in decreased sales of our products.

In both domestic and foreign markets, sales of our products are dependent, in part, on the availability of reimbursement from third-party payors ...we believe that sales of Aranesp and Neulasta are and will be affected by government and private payor reimbursement policies. ...If reimbursement for our marketed products changes adversely or if we fail to obtain adequate reimbursement for our other current or future products, health care providers may limit how much or under what circumstances they will administer them, which could reduce the use of our products or cause us to reduce the price of our products. This could result in lower product sales or revenues ...

(Amgen 2002 Form 10-K at 43-44).

240. Amgen also knows that several of its drugs compete with other manufacturers' drugs. In some cases, as detailed herein, the competing manufacturers' manipulate the AWP to create a reimbursement advantage for their drugs. Specifically, Amgen's Kineret competes with J&J's Remicade and Immunex's Enbrel; Neupogen competed against Immunex's Leukine; and Aranesp competes against Procrit, J&J's epoetin alfa product. *See* Amgen's 2001 Form 10-K (P002327-002397). All of these competing drugs are alleged herein to be subject to AWP manipulation. The logical inference is that Amgen also engaged in AWP manipulation for those drugs where the competitors were manipulating and marketing the AWP spread.

241. Amgen also made sure its sales representatives were focused on reimbursement and customer profit motives. A senior Amgen sales manager has publicly stated:

Reps need to understand the insurance system flawlessly. They need to understand the money trail in terms of how a drug gets reimbursed, who reimburses it, and coverage or policy limitations – those are fundamental questions.”

242. Amgen has also established a website (www.reimbursementconnection.com) to help providers with reimbursement issues, including information on how to calculate reimbursement for Amgen drugs and Sample Reimbursement Sheets detailing how much Medicare will pay for Amgen drugs. In addition, Amgen maintains a telephone Reimbursement Hotline for providers or their office staffs to call to get help with reimbursement questions.

b. Amgen provided other improper incentives

243. In addition to marketing the spread, Amgen has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price.

244. A 1993 OIG Report detailed how Amgen gave substantial year-end rebates to its customers based on their purchases of Epogen. The report noted that Medicare and Medicare

beneficiaries did not receive the benefit of any rebates; all monies remained with the provider. There was no way to provide for any rebates on Medicare claim forms, and Amgen's rebates were not provided until year-end:

[T]he effect of the rebates is that it reduces the actual cost of EPO to a dialysis facility, thus increasing their gross profit. Presently, the rebates represent price reductions which benefit the facilities exclusively.

("Review of Epogen Reimbursement," (OIG A-01-02-00506 at 7-8)).

245. By utilizing hidden inducements, Amgen provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

246. Amgen's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs and its use of hidden rebates and financial inducements to its customers has resulted in excessive overpayments by the Montana Medicaid Program and Montana citizens.

c. Amgen concealed its AWP manipulation

247. Amgen deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread. For example, as noted above, Amgen gave rebates to its Epogen customers which effectively lowered the true price charged. When OIG asked Amgen for data on its total sales or the total amount of Epogen rebates, Amgen refused to provide such data. ("Review of Epogen Reimbursement," (OIG A-01-02-00506 at 7-8)).

248. In September 2001, the GAO reported that epoetin alfa accounted for the second highest percentage of Medicare expenditures on drugs in 1999, accounting for 9.5% of spending for prescription drugs by Medicare in 1999 and for 3.4% of all Medicare allowed services.

3. AstraZeneca

249. AstraZeneca engages in an organization-wide and deliberate scheme to inflate AWP. AstraZeneca has stated fraudulent AWP for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Accolate	zafirlukast	Leukotriene Antagonist (Respiratory Agent) Used in the treatment of asthma
Armindex	anastrozole	Antiestrogen (Antineoplastic: Hormonal Agonist/Antagonist) Used in the treatment of breast cancer in postmenopausal women
Atacand	candesartan cilexetil	Angiotension II Receptor Antagonist (Cardiovascular Agent) Used in the treatment of hypertension
Atacand HCT	candesartan cilexetil-hydrochlorothiazide	Angiotension II Receptor Antagonist With Diuretic (Cardiovascular Agent) Used in the treatment of hypertension
Casodex	bicalutamide	Antineoplastic Used in the treatment of prostate cancer
Diprivan	propofol	General Anesthetic Used in the induction or maintenance of anesthesia as part of balanced anesthetic technique
Entocort	budesonide	Glucocorticoid Used in the treatment of Crohn's disease
Nexium	esomeprazole magnesium	Proton Pump Inhibitor (Gastrointestinal Agent) Used in the treatment of heartburn and erosive esophagitis
Nolvadex	tamoxifen citrate	Antiestrogen (Antineoplastic: Hormonal Agonist/Antagonist) Used in the treatment or prevention of breast cancer
Prilosec	omeprazole	Proton Pump Inhibitor (Gastrointestinal Agent) Used in the treatment of gastric and duodenal ulcers, gastroesophageal reflux disease and erosive esophagitis
Pulmicort	budesonide (inh)	Glucocorticoid Used for maintenance treatment of asthma
Rhinocort	budesonide (nasal)	Glucocorticoid Used in the treatment of allergic rhinitis
Seroquel	quetiapine fumarate	Antipsychotic Agent (Psychotherapeutic Agent) Used in the treatment of schizophrenia
Toprol	metoprolol succinate	Beta Adrenergic Blocking Agent (Cardiovascular Agent) Used in the treatment of hypertension, angina pectoris and heart failure

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Zestril	lisinopril	Angiotension Converting Enzyme Inhibitor (Cardiovascular Agent) Used in the treatment of hypertension and heart failure
Zoladex	goserelin acetate	Gonadotropin Releasing Hormone Analogue (Antineoplastic: Hormonal Agonist/Antagonist) Used in the treatment of prostate and advanced breast cancer
Zomig	zolmitriptan	Serotonin Receptor Agonist (Migraine Preparation) Used in the treatment of migraines

250. The specific drugs manufactured and/or distributed by AstraZeneca for which relief is currently sought in this case are set forth below or in Appendix A.

251. AstraZeneca controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

252. AstraZeneca's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. AstraZeneca's understanding of AWP and intentional manipulation thereof

253.

[REDACTED]

254. Several documents illustrate AstraZeneca's pattern of inflating AWPs.

[REDACTED]

255.

[REDACTED]

256.

[REDACTED]

257.

[REDACTED]

258.

[REDACTED]

259.

[REDACTED]

260. Moreover, AstraZeneca repeatedly tried to educate providers regarding the Medicare reimbursement system and the benefits to the providers for Zoladex utilization.

[REDACTED]

261. Other internal documents reveal that AstraZeneca was directly marketing the spread to physicians.

[REDACTED]

262. Thus, at the same time AstraZeneca was raising the AWP for Zoladex, it was lowering the real price to providers (by giving bigger discounts), which served to widen the spread.

263.

[REDACTED]

264.

[REDACTED]

265.

[REDACTED]

266. According to a September 2001 GAO report, the discount from AWP for medical providers who purchased AstraZeneca's Zoladex and billed Medicare was between 21.9% and

22.3%. (“Payments for Covered Outpatient Drugs Exceed Providers’ Cost, Sept. 2001” (P005546-78).)

b. AstraZeneca provided other improper incentives

267. AstraZeneca, through its employees and agents, also provided millions of dollars worth of free samples of its drugs to providers. The free samples would be used to offset the total cost associated with purchases of its drugs, thereby increasing the spread, while also concealing the actual cost of the drug. Moreover, at least as to Zoladex®, AstraZeneca sales representatives specifically told providers that they could and should bill for the free samples.

268.

[REDACTED]

c. AstraZeneca has been the target of multiple government investigations

269. In connection with its scheme to inflate AWP, AstraZeneca has been investigated by the United States Department of Justice. In January 2002, a federal grand jury in Wilmington, Delaware returned an indictment accusing a New Jersey doctor of conspiring with AstraZeneca to resell free samples of Zoladex® that AstraZeneca sales representatives had given the doctor. The indictment alleges that AstraZeneca (i) sold Zoladex® to the New Jersey doctor and others at prices substantially below the AWP reported by AstraZeneca, and (ii) provided the New Jersey doctor with materials showing how much more profit he could make by using Zoladex® instead of its competitor, Lupron®.

270. In response to the government’s subpoena, AstraZeneca appears to have produced documents related to Zoladex only.

271. An investigation into AstraZeneca’s marketing practices for Zoladex from 1991 through 2002 by the United States Attorney’s Office for the District of Delaware revealed that AstraZeneca (i) provided free Zoladex samples to certain providers, knowing and expecting that those providers would prescribe and administer the free drug samples to their patients and bill those free samples to Medicaid; (ii) provided illegal remuneration to certain providers in the form of free Zoladex, unrestricted educational grants, business assistance grants and services, travel and entertainment, consulting and audit services, and honoraria; and (iii) marketed a “Return-to-Practice” program in which AstraZeneca inflated the AWP, deeply discounted the price paid by providers and then marketed the spread between the AWP and the discounted price as additional profit to be returned to the provider’s practice from Medicare and Medicaid’s reimbursements for Zoladex.

272. In June 2003, AstraZeneca pled guilty to a criminal conspiracy to violate the Prescription Drug Marketing Act (21 U.S.C. §§ 333(b) and 331(t)) and agreed to a \$63,872,156 criminal fine. In addition, AstraZeneca agreed to pay over \$190 million in civil damages and penalties to the Medicare and Medicaid programs.

273. As further evidence of the artificial nature of its AWPs, in late 2001 or early 2002, AstraZeneca raised the AWP across the board for most drugs on Appendix A. It did so without any corresponding change in product or service, and without any increase in the DP paid by purchasers.

4. The Aventis Group (Aventis, Pharma, Hoechst and Behring)

274. Aventis engages in an organization-wide and deliberate scheme to inflate AWPs. Aventis has stated fraudulent AWPs for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
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Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Allegra	fexofenadine	Antihistamine Used for the relief of symptoms of seasonal allergic rhinitis
Allegra-D	fexofenadine pseudoephedrine	Antihistamine Used for the relief of symptoms of seasonal allergic rhinitis
Amaryl	glimepiride	Antidiabetic Used to lower blood glucose in Type II diabetes patients
Anzemet	dolasetron mesylate	Antineoplastic Used to prevent nausea and vomiting after chemotherapy or operation
Arava	leflunomide	Antirheumatic Used in the treatment of active rheumatoid arthritis
Azmacort	triamcinolone acetonide (inh)	Steroidal Anti-Inflammatory Agent (Respiratory Agent) Used for maintenance treatment of asthma
Calcimar	calcitonin salmon	Parathyroid Agent Used in the treatment of blood calcium levels and to increase the level of calcium in the bones
Carafate	sucralfate	Duodenal Ulcer Adherent Complex (Gastrointestinal Agent) Used in the treatment and maintenance therapy of duodenal ulcer
Cardizem	diltiazem	Calcium Channel Blocker (Cardiovascular Agent) Used in the treatment of angina and hypertension
Gammar P.I.V.	immune globulin	Immunizing Agent Used as a maintenance therapy in patients with compromised immune systems
Intal	cromolyn sodium	Antiasthmatic Used to treat allergic rhinitis and severe perennial bronchial asthma
Nasacort	triamcinolone acetonide (nasal)	Steroidal Anti-Inflammatory Agent (Nasal Preparation) Used for nasal treatment of allergic rhinitis symptoms
Taxotere	Docetaxel	Antineoplastic Used in the treatment of breast or lung cancer after failed chemotherapy

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Trental	Pentoxifylline	Blood Viscosity-Reducing Agent (Blood Modifier) Used to improve the flow of blood through blood vessels

275. The specific drugs manufactured and/or distributed by Aventis for which relief is currently sought in this case are set forth below or in Appendix A.

276. Aventis controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

277. Aventis's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Aventis's understanding of AWP and intentional manipulation thereof

278. Internal documents recently produced by Aventis reveal the definition of AWP used and understood by Aventis and its predecessor companies.

[REDACTED]

279.

[REDACTED]

280. Aventis knew that AWP manipulation, and the related marketing of an AWP spread, was improper.

[REDACTED]

281. Nonetheless, Aventis (Centeon) routinely promoted differences in AWP's in marketing its numerous products.

[REDACTED]

282.

[REDACTED]

283.

[REDACTED]

284.

[REDACTED]

285.

[REDACTED]

286. In response to government subpoenas, Aventis produced numerous price lists setting forth spreads between AWP's and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

287.

[REDACTED]

288. Additional evidence of the phony nature of this defendant's AWP's arises from its manipulation of its reported AWP's in late 2000 and 2001, when it increased its reported AWP's for certain of the drugs identified in Appendix A across the board without any change in product

or service offered. If these AWP's were real, price increases would not be uniform and would bear a relationship to some product change. At the same time of these price increases, cost to providers did not increase, further evidencing the phony nature of the AWP's. The specific drugs subject to this manipulation were Allegra, Allegra-D, Amaryl, Anzemet Tablets, Arava Tablets, Azmacort, Carafate Tablets and Suspension, DiaBeta, Intal, Lantus, Lasix, Nasacort, Nasacort AQ, Tilade, and Trental.

b. Aventis provided other improper incentives

289.

[REDACTED]

c. Aventis has been the target of multiple government investigations

290. In connection with its scheme to inflate AWP's, Aventis has been investigated by the United States Department of Justice, the Office of Inspector General of the Department of Health and Human Services, the Commerce Committee of the U.S. House of Representatives, the Attorney General for the State of Texas, the Attorney General for the State of California, and the State of California Department of Justice Bureau of Medi-Cal Fraud and Elder Abuse.

291. In a report published by the DHHS (AB-00-86), the DOJ documented at least 15 instances where the published AWP's for various dosages of 4 drugs manufactured by Aventis were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the 4 drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular

dosage, based upon wholesalers' price lists, with the AWP reported by Aventis in the 2001 *Red Book*.

Drug	2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Anzemet Injectable (dolasetron mesylate)	\$166.50	\$74.08	\$92.42	125%
Factor VIII/ Bioclone	\$1.25	\$.91	\$.34	37%
Factor VIII/ Helixate	\$1.18	\$.78	\$.40	51%
Gammar (immune globulin)	\$400.00	\$296.67	\$103.33	35%

(P006299-P006316).

292. An OIG report (see "Medicare Reimbursement of Prescription Drugs," OEI-03-00-00310, Jan. 2001) further revealed that: (i) the AWP for all immune globulin 5 mg doses listed in the 1997 *Red Book* were inflated by an average spread of 32.21%; (ii) a 10 mg dose of Anzemet had a Medicare Median of \$14.82 and a Catalog Median of \$8.29, resulting in a spread of 78.76%; and (iii) a 20 mg dose of Taxotere had a Medicare Median of \$283.65 and a Catalog Median of \$8.29, resulting in a spread of 18.75%. (P006398-006424).

293. A government investigation revealed inflated pricing implemented by Aventis with respect to the injectable form of Anzemet. In a September 28, 2000 letter to Alan F. Holmer, President of the Pharmaceutical Research and Manufacturers of America, U.S. Rep. Pete Stark provided a synopsis of the scheme implemented by Aventis (Hoechst):

The following chart represents a comparison of Hoechst's fraudulent price representations for its injectable form of the drug versus the truthful prices paid by the industry insider. It is [sic] also compares Hoechst's price representations for the tablet form of Anzemet and the insider's true prices. It is extremely interesting that Hoechst did not create a spread for its tablet form of Anzemet but only the injectable form. This is because Medicare reimburses Doctors for the injectable form of this drug and by giving them a profit, can influence prescribing. The tablet form is dispensed by pharmacists, who accept the Doctor's order. And this underscores the frustration that federal and state regulators have experienced in their attempts to estimate the truthful prices being paid by providers in the marketplace for prescription drugs and underscores the fact that, if we cannot rely upon the drug companies to make honest and truthful representations of their

prices, Congress will be left with no alternative other than to legislate price controls.

NDC No:	Unit Size/ Type	Quantity	Net Price as Represented to Florida Medicaid	True Wholesale Price	Variance
0088-1206-32	100 mg/5 ml Injectable	1	\$124.90	\$70.00	Represented price 78% higher than true wholesale price.

(P007548-007588).

294. U.S. Rep. Thomas J. Bliley, in a May 4, 2000 letter to the CEO of Aventis (Behring), also stated concerns regarding Aventis' pricing of Gammar:

The Office of Inspector General (OIG) at the Department of Health and Human Services determined that the Medicare-allowed amount for immune globulin, a pharmaceutical product sold by your company under the name Gammar, in Fiscal Year 1996 was \$42.21. The OIG further estimated that the actual wholesale price of this drug was \$16.12 and the highest available wholesale price that the OIG was able to identify was \$32.11.

(P006962-P006966).

d. Aventis concealed its AWP manipulation

295. Aventis deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread.

[REDACTED]

Aventis effectively hid the AWP spread.

5. Baxter

296. Baxter engages in an organization-wide and deliberate scheme to inflate AWP's. Baxter has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Aggrastat	tirofiban hydrochloride	Glycoprotein Receptor Inhibitor (Blood Modifier) Used in the treatment of acute coronary symptoms
Ativan	lorazepam	Antianxiety Agent (Psychotherapeutic Agent); Anticonvulsant Used to relieve anxiety and treat insomnia
Bebulin VH	factor ix (systemic)	Antihemorrhagic Agent Used to treat hemophilia B
Brevibloc	esmolol hcl	Autonomic Nervous System Agent Used in the treatment of tachyarrhythmias in critical situations
Buminate	albumin (human)	Plasma Fraction (Blood Modifier) Used in the treatment of hypovolemia and hypoalbuminemia
Claforan	cephalosporin (systemic)	Antibacterial Agent (Anti-Infective Agent) Used in the treatment of infections caused by bacteria
Gammagard S/D	immune globulin solution	Antibacterial Agent (Anti-Infective Agent) Used to prevent or treat some illnesses.
Gentran	dextran	Blood Derivative; Blood Modifier Used in the emergency treatment of shock
Holoxan/Ifex	ifosfamide	Antineoplastic Used in the treatment of various forms of cancer
Iveegam EN	immune globulin iv	Antibacterial Agent (Anti-Infective Agent) Used as replacement therapy in patients with primary immunodeficiency syndromes
Osmitol	mannitol	Osmotic Diuretic Used to promote diureses during treatment of acute kidney failure. Also used to reduce intraocular and intracranial pressure
Recombinate	factor viii	Antihemophilic Factor Used to induce blood clotting
Travasol	amino acid	Dietary Supplement Used for nutritional support in cancer patients
Vancocin HCl	vancomycin hydrochloride	Antibacterial Agent (Anti-Infective Agent) Used in the treatment of infections caused by bacteria
	cisplatin	Antineoplastic Used to treat cancer of the bladder, ovaries, and testicles

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	dextrose	Caloric Agent; Electrolyte Replenisher Used to increase intake of calories and fluids
	doxorubicin hcl	Antineoplastic Used in the treatment of various forms of cancer
	gentamicin	Antibacterial Agent (Anti-Infective Agent) Used to treat serious bacterial infections
	heparin	Anticoagulant (Cardiovascular Agent) Used to decrease the clotting ability of the blood
	sodium chloride	Flush; Abortifacient Used to remove medicine and blockage from intravenous (IV) catheter. Also used to induce abortion

297. The specific drugs manufactured and/or distributed by Baxter for which relief is currently sought in this case are set forth below or in Appendix A.

298. Baxter controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

299. Baxter's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Baxter's understanding of AWP and intentional manipulation thereof

300. Despite its manipulation, Baxter understood what AWP should mean:

[REDACTED]

Contrary to its own definition of AWP, Baxter nonetheless set AWPs for its drugs far in excess of what providers paid for those drugs.

301.

[REDACTED]

302. Despite this recognition, Baxter nonetheless continued to manipulate its AWPs in order to maintain the competitiveness of its own products based upon the spread.

[REDACTED]

303. In addition, Baxter's marketing and sales documents, which were prepared and disseminated to its employees and agents via the U.S. mail and interstate wire facilities, compared the costs of their respective drugs to those of their respective competitors and were intended to induce physicians to use Baxter drugs and shift market share in its favor.

[REDACTED]

304. Baxter admittedly manipulated the AWP for Gammagard S/D.

[REDACTED]

305.

[REDACTED]

306.

[REDACTED]

307. In response to government subpoenas, Baxter produced numerous price lists setting forth spreads between AWP's and prices apparently offered to wholesalers, providers and other intermediaries.

[REDACTED]

308.

[REDACTED]

309.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

b. Baxter provided other improper incentives

13. Baxter also provided physicians with free goods with the understanding that physicians would bill for those goods, in violation of federal law. Billing for free goods was a way for physicians to obtain greater profit at the expense of government payors and Patients. Baxter's fraudulent use of free goods aimed at increasing market share is evidenced by an internal memorandum from a Baxter contract administrator to certain field sales managers encouraging the distribution by U.S. mail or otherwise of free product to achieve overall price reduction:

BAXTER: "The attached notice from Quantum Headquarters was sent on April 10th to all their centers regarding the reduction on Recombinate pricing. Please note that they want to continue to be invoiced at the \$.81 price. They have requested that we send them free product every quarter calculated by looking at the number of

units purchased in that quarter and the \$.13 reduction in price . . . free product given to achieve overall price reduction.”

Letter from Stark, Committee on Ways and Means to Holman, Pres. Pharmaceutical Research and Manufacturers of America, Sept. 28, 2002 (P0075410-44).

310.

[REDACTED]

c. Baxter has been the target of multiple government investigations

311. Baxter has been investigated by the United States Department of Justice, Department of Health and Human Services Office of Inspector General, the Attorney General for the State of California, the Attorney General for the State of Texas, the Attorney General for the State of Illinois, and the Committee on Commerce of the House of Representatives.

312. These investigations confirm that Baxter has engaged in a deliberate scheme to inflate AWP's for many or most of its drugs. In a report published by the DHHS (AB-00-86), the DOJ documented at least 41 instances where the published AWP's for various dosages of drugs manufactured by Baxter were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the four drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by Baxter in the 2001 *Red Book*.

Drug in Lowest Dosage Form	Baxter's 2001 Red Book AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Dextrose	\$928.51	\$2.25	\$926.26	41,167%
Dextrose Sodium Chloride	\$357.69	\$2.93	\$354.76	12,108%
Sodium Chloride	\$928.51	\$1.71	\$926.80	54,199%
Factor VIII	\$1.28	\$.92	\$.36	39%

(P006299-006316).

6. Bayer

313. Bayer engages in an organization-wide and deliberate scheme to inflate AWP's.

Bayer has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Cipro	ciprofloxacin or ciprofloxacin hcl	Antibiotic Agent (Anti-Infective Agent) Used in the treatment of various bacterial infections, including anthrax
Cipro XR	ciprofloxacin hcl- ciprofloxacin betaine	Antibiotic Agent (Anti-Infective Agent) Used in the treatment of various bacterial infections, including anthrax
DTIC-Dome	dacarbazine	Antineoplastic Used in the treatment of melanoma and Hodgkin's disease
Gamimune N	immune globulin (human) iv	Immunizing Agent Used as maintenance therapy in patients with compromised immune systems
Koate-HP	antihemophilic factor (human)	Antihemophilic Factor (Blood Modifier) Used to increase blood clotting and decrease bleeding episodes
Kogenate	antihemophilic factor (recombinant)	Antihemophilic Factor (Blood Modifier) Used to increase blood clotting and decrease bleeding episodes
Mithracin	plicamycin	Antineoplastic; Antihypercalcemic Agent Used in the treatment of various forms of cancer

314. The specific drugs manufactured and/or distributed by Bayer for which relief is currently sought in this case are set forth below or in Appendix A.

315. Bayer controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

316. Bayer's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Bayer's understanding of AWP and intentional manipulation thereof

317. As detailed in a September 28, 2000 letter from Representative Stark to Alan F. Holmer, President of the Pharmaceutical Research and Manufacturers of America, internal Bayer documents reveal Bayer knowingly participated and directed the scheme to artificially inflate the AWP for its products and to market the spread:

BAYER: "Chris, if Baxter has increased their AWP then we must do the same. Many of the Homecare companies are paid based on a discount from AWP. If we are lowed [sic] than Baxter then the return will be lower to the HHC. It is a very simple process to increase our AWP, and can be done overnight."

(P007549.)

318. Tom Bliley, in a letter dated September 25, 2000 to the Health Care Financing Administration, analyzed drug sales in Florida and noted that sales of Bayer's WhinRho "skyrocketed" when competitors reduced their spreads but Bayer did not.

319. According to Bayer's own documents, the published AWP for its drugs were higher than the actual prices provided to wholesalers. In response to government subpoenas, Bayer produced numerous price lists setting forth spreads between AWP and prices apparently offered to wholesalers, providers and other intermediaries.

[REDACTED]

b. Bayer provided other improper incentives

320. In addition to marketing the spread, Bayer has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing “off-invoice” inducements, Bayer provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

321.

[REDACTED]

322. As set forth above, Bayer’s scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs and its use of other “off invoice” rebates and financial inducements to its customers has resulted in excessive overpayments by the State.

323. Bayer routinely offered its customers off-invoice discounts as one feature of its standard contracts. (BAYM002428).

c. Bayer has been the target of multiple government investigations

324. In connection with its scheme to inflate AWP, Bayer has been investigated by the Department of Justice, the Department of Health and Human Services, the Office of Inspector General, and the Commonwealth of Massachusetts. Bayer agreed to settle claims asserted by the United States government and 47 states arising from its fraudulent pricing and marketing practices. According to the DOJ’s January 23, 2001 press release:

The government’s investigation of the allegations...revealed that [Bayer] beginning in the early 1990s, falsely inflated the reported

drug prices – referred to by the industry as the Average Wholesale Price (AWP), the Direct Price and the Wholesale Acquisition Cost – used by state governments to set reimbursement rates for the Medicaid program. By setting an extremely high AWP and, subsequently, selling drugs at a dramatic discount, Bayer induced physicians to purchase its products rather than those of competitors by enabling doctors to profit tremendously from reimbursement paid to them by the government.

The Bayer AWP's at issue in the investigation involved Bayer's biologic products such as Kogenate, Koate-HP, and Gamimmune, which are widely used in treating hemophilia and immune deficiency diseases. The investigation further revealed that the practice in which Bayer selectively engaged, commonly referred to as "marketing the spread," also had the effect of causing other drug companies to inflate their AWP's.

"Bayer Corporation Settlement on Medicaid Drug Prias" (P011236-011237).

325.

[REDACTED]

326. As part of its settlement of government claims in 2000, Bayer is required, under the terms of a corporate integrity agreement, to provide state governments and the federal government with the average selling prices of its drugs – a price which accounts for all discounts, free samples, rebates and all other price concessions provided by Bayer to any relevant purchaser that result in a reduction of the ultimate cost to Bayer's customers.

327. In April 2003, Bayer also agreed to pay the government \$251.6 million in civil penalties for violating the Federal Prescription Drug Marketing Act for alleged overcharges involving its antibiotic Cipro and its high blood pressure drug Adalat.

328. In a report published by the DHHS, the DOJ documented at least 10 instances where the published AWP's for various dosages of two drugs manufactured by Bayer were

substantially higher than the actual prices listed by wholesalers. The chart below sets forth the two drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by Abbott in the 2001 *Red Book*.

Drug	Bayer's 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Immune Globulin	\$450.00	\$362.50	\$87.50	24%
Factor VIII	\$0.92	\$0.42	\$0.50	119%

(AB-00-86 (P006299-006316)).

329. In a DHHS OIG report (*see* OEI-03-00-00310 (P006398-006424)), the government also discovered that the AWP for all immune globulin pharmaceuticals (of a dosage of 5g), including Bayer's Gamimune® (Bayer was one of five manufacturers of the dosage listed in the 1997 *Red Book*), were over inflated by an average spread of 32.21%.

330. According to the government's settlement with Bayer arising out of Bayer's fraudulent pricing and marketing practices, the Bayer AWPs at issue in the investigation (and ultimately settled) include the AWPs for Kogenate.

d. Bayer concealed its AWP manipulation

331. Bayer deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread. Bayer routinely required that its customers keep secret the prices they were being charged for Bayer drugs. (BAYM000913, BAYM002436).

7. The Boehringer Group

332. The Boehringer Group engages in an organization-wide and deliberate scheme to inflate AWPs. The Boehringer Group has stated fraudulent AWPs for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Viramune	nevirapine	Antiviral Agent (Anti-Infective Agent) Used in the treatment of HIV infection
	acycolvir sodium	Anti-Infective Agent Used in the treatment of herpes infections
	amikacin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat respiratory tract, urinary tract, bone, skin and soft tissue infections
	cytarabine	Antineoplastic Used to treat leukemia and non-Hodgkin's lymphoma
	doxorubicin hydrochloride	Antineoplastic Used in the treatment of ovarian cancer and AIDS-related Kaposi's sarcoma
	etoposide	Mitotic Inhibitor (Antineoplastic) Used in the treatment of testicular neoplasm and small cell cancer of the lung
	leucovorin calcium	Antianemic Agent (Blood Modifier) Used in the treatment of anemia
	methotrexate sodium	Antineoplastic Used in the treatment of various forms of cancer
	mitomycin	Antineoplastic Used in the treatment of various forms of cancer
	vinblastine	Antineoplastic Used in the treatment of various forms of cancer, including lymphoma and breast cancer
	vinblastine sulfate	Antineoplastic Used in the treatment of various forms of cancer, including lymphoma and breast cancer

333. The specific drugs manufactured and/or distributed by The Boehringer Group for which relief is currently sought in this case are identified below or set forth in Appendix A.

334. The Boehringer Group controlled and set the AWP's for all of its drugs, including those below and appearing in Appendix A, through direct communications with industry compendia. For example, a September 27, 1996 document entitled "Red Book Product Listing Verification" required Defendant to sign each page that contained a list of The Boehringer

Group's products, NDC numbers, AWP, WACs and price effective dates. (MDL BV 000799). Similarly, a *Red Book* New Product Information Form dated November 25, 1996 was completed by Bedford for the drug Ketamine Hydrochloride Injection USP and required Bedford to fill in the AWP and WAC for the product (which it did). (MDL BV 000807).

335.

[REDACTED]

[REDACTED]

336. Notwithstanding its attempt to distance itself from its published AWP's, The Boehringer Group effectively ratified the AWP's set by its predecessors.

[REDACTED]

337. Of course, depending on which government entity was performing the investigation and the date of the government's inquiries, The Boehringer Group's "definition" of AWP changed. By November 2, 1999, Bedford told the Committee on Commerce that it understood AWP to be tied to "the manufacturer's suggested prices to customers of its customers." (MDL BV 006761-65, at 6763).

338.

[REDACTED]

339. In fact, even armed with the knowledge that industry compendia use Bedford's HLPs as AWP, Bedford admits that HLPs do not accurately reflect the AWP for its drugs:

As indicated above, Bedford does not communicate AWP for its products. However, it is aware that pharmaceutical price reporting services have chosen to report Bedford's HLP as AWP. Bedford has always reported its HLP accurately. *These list prices are not averages of the wholesale prices for Bedford's products.*

(MDL BV 002071-73, at 2073) (emphasis added).

340. In practice, Bedford did in fact acknowledge that its HLPs should be used as AWP in the industry compendia.

[REDACTED]

341. The Boehringer Group's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. The Boehringer Group's understanding of AWP and intentional manipulation thereof

342. According to Bedford's own documents, the published AWP for the drugs listed below by the DOJ were, in fact, higher than the actual prices provided to wholesalers. In

response to government subpoenas, Bedford produced several price lists setting forth spreads between AWP's and prices apparently offered to wholesalers, providers and other intermediaries. A review of those price lists reveals that Bedford has consistently offered the above drugs and other solutions to its customers at prices significantly below the published AWP and that the spread was of great importance to its customers. (MDL BV 000799-806).

343.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

b. The Boehringer Group provided other improper incentives

344. In addition to marketing the spread, The Boehringer Group has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing “off-invoice” inducements, The Boehringer Group provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. The Boehringer Group has been the target of multiple government investigations

345. In connection with its scheme to inflate AWP, The Boehringer Group has been investigated by the Department of Justice, the Department of Health and Human Services Office of Inspector General and the Committee on Commerce of the House of Representatives.

346. In a report published by the DHHS, the DOJ documented at least 32 instances where the published AWP for various dosages of nine drugs manufactured by The Boehringer Group were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the nine drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ’s determination of an accurate AWP for that particular dosage, based upon wholesalers’ price lists, with the AWP reported by The Boehringer Group in the 2001 *Red Book*.

Drug	The Boehringer Group's 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Acyclovir Sodium	\$ 528.00	\$ 207.00	\$ 321.00	155%
Amikacin Sulfate	\$ 437.50	\$ 65.33	\$ 372.17	570%
Mitomycin	\$ 128.05	\$ 51.83	\$ 76.22	147%
Cytarabine	\$ 62.50	\$ 3.55	\$ 58.95	1,661%

Drug	The Boehringer Group's 2001 Red Book AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Doxorubicin HCL	\$ 945.98	\$ 139.75	\$ 806.23	577%
Etoposide	\$ 110.00	\$ 8.45	\$ 101.55	1,202%
Leucovorin Calcium	\$ 184.40	\$ 2.76	\$ 181.64	6,581%
Methotrexate Sodium	\$ 68.80	\$ 2.63	\$ 66.17	2,516%
Vinblastine Sulfate	\$ 212.50	\$ 8.19	\$ 204.31	2,495%

8. B. Braun

347. B. Braun engages in an organization-wide and deliberate scheme to inflate AWP's.

B. Braun has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	dextrose	Caloric Agent; Electrolyte Replenisher Used to increase intake of calories and fluids
	dextrose in lactated ringers	Caloric Agent; Electrolyte Replenisher Used to increase intake of calories and fluids
	dextrose w/ sodium chloride	Caloric Agent; Electrolyte Replenisher Used to increase intake of calories and fluids
	heparin sodium (porcine) in d5w	Blood Modifier Used to treat and prevent thrombosis and pulmonary embolism
	sodium chloride	Flush; Abortifacient Used to remove medicine and blockage from intravenous (IV) catheter. Also used to induce abortion
	sodium chloride (gu irrigant)	Flush; Abortifacient Used to remove medicine and blockage from intravenous (IV) catheter. Also used to induce abortion

348. The specific drugs manufactured and/or distributed by B. Braun for which relief is currently sought in this case are set forth below or in Appendix A.

349. B. Braun controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

350.

[REDACTED]

351. B. Braun's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. **B. Braun's understanding of AWP and intentional manipulation thereof**

352.

[REDACTED]

353.

[REDACTED]

354.

[REDACTED]

355. Despite discussing and memorializing its concerns, B. Braun promptly proceeded to manipulate its AWP's and market the spread in an effort to match the competition.

356.

[REDACTED]

357.

[REDACTED]

358. In response to government subpoenas, B. Braun produced numerous price lists setting forth spreads between AWP's and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

359.

[REDACTED]

b. B. Braun provided other improper incentives

360. B. Braun, through its employees and agents, also provided free samples of its drugs, and purported educational grants, to providers. The free samples and educational grants would be used to offset the total cost associated with purchases of its drugs, thereby increasing the spread, while also concealing the actual cost of the drug.

361.

[REDACTED]

c. B. Braun has been the target of multiple government investigations

362. In connection with its scheme to inflate AWP, B. Braun has been investigated by the United States Department of Justice, the Office of Inspector General of the Department of Health and Human Services, the Attorney General for the State of Texas, and the Attorney General for the State of California.

363. In a report published by the DHHS (the "DHHS Report"), the DOJ documented at least 23 instances where the published AWP for various dosages of 3 drugs manufactured by B. Braun were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the 3 drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that

particular dosage, based upon wholesalers' price lists, with the AWP reported by B. Braun in the 2001 *Red Book*.

Drug	B. Braun's 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Spread
Dextrose	\$11.28	\$1.61	\$9.67	601%
Dextrose Sodium Chloride	\$11.34	\$1.89	\$9.45	500%
Sodium Chloride	\$11.33	\$1.49	\$9.84	660%

9. The BMS Group (Bristol-Myers, OTN and Apothecon)

364. The BMS Group engages in an organization-wide and deliberate scheme to inflate AWP's. The BMS Group has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Avapro	irbesartan	Antihypertensive Agent Used to treat hypertension
Blenoxane	bleomycin sulfate	Antineoplastic Used in the treatment of various forms of cancer
Buspar	bupirone hcl	Antianxiety Agent (Psychotherapeutic Agent) Used to treat certain anxiety disorders or to relieve the symptoms of anxiety
Carboplatin	paraplatin	Antineoplastic Used to treat cancer of the ovaries
Cefzil	cefprozil	Antibacterial Agent (Anti-Infective Agent) Used in the treatment of infections caused by bacteria
Coumadin	warfarin sodium	Anticoagulant (Blood Modifier) Used to promote clotting
Cytosan	cyclophosphamide	Antineoplastic Used in the treatment of various forms of cancer
Etopophos	etoposide phosphate	Antineoplastic Used to treat cancer of the testicles and certain types of lung cancer
Glucophage	metformin hcl	Antihyperglycemic Agent Used to treat a type 2 diabetes mellitus.
Monopril	fosinopril sodium	Antihypertensive Agent; Vasodilator (Cardiovascular Agent) Used to treat hypertension

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Monopril HCT	fosinopril sodium & hydrochloro-thiazide	ACE Inhibitor (Cardiovascular Agent) Used in the treatment of hypertension and congestive heart failure
Plavix	clopidogrel bisulfate	Antithrombotic Agent Used to lessen the chance of heart attack or stroke
Rubex	doxorubicin hcl	Antineoplastic Used in the treatment of various forms of cancer
Serzone	nefazodone hcl	Antidepressant (Psychotherapeutic Agent) Used to treat mental depression
Taxol	paclitaxel	Antineoplastic Used in the treatment of various forms of cancer
Tequin	gatifloxacin	Antibacterial Agent (Anti-Infective Agent) Used to treat bacterial infections
Vepesid	etoposide	Antineoplastic Used to treat cancer of the testicles and certain types of lung cancer
Videx EC	didanosine	Antiviral Agent (Anti-Infective Agent) Used in the treatment of HIV infection
	amikacin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat respiratory tract, urinary tract, bone, skin and soft tissue infections
	amphotericin b	Antifungal Agent (Anti-Infective Agent) Used to help the body overcome serious fungus infections

365. The specific drugs manufactured and/or distributed by The BMS Group for which relief is currently sought in this case are set forth below or in Appendix A.

366. The BMS Group controlled and set the AWP for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia. For example, in one BMS document, Denise Kaszuba, a senior BMS Group pricing analyst, instructed the *Red Book* that:

Effective immediately, Bristol-Myers Oncology Division products factor used in determining the AWP should be changed from 20.5% to 25%. This change should not effect [*sic*] any other business unit of Bristol-Myers Squibb Company.

Other internal documents clearly indicate that BMS had direct control over the spread between its states wholesale price and the published AWP. A BMS office dispatch dated September 9, 1992 notes the need for a mark up of the AWP over the state wholesale price. "After reviewing the results of the wholesaler survey performed by Bristol Oncology . . . we have determined that for those items with a labeler 0003, we will use a 1.25 mark-up and for those items with the labeler 00015, we will use a 1.20 mark-up. We noticed too, that FDB and Redbook use a 1.20 for everything." (BMSAWP/0011246).

367. The BMS Group's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. The BMS Group's understanding of AWP and intentional manipulation thereof

368. BMS was well aware that providers and other purchasers of its drugs were using the spread to determine whether to purchase its drugs. Indeed, BMS was aware of and tracked the prices and AWP's of its competitors in order to remain competitive. In an internal BMS memorandum, BMS identifies its competitors who sell etoposide (Gensia, Pharmacia, Abbott, Chiron, Ben Venue, Immunex and Astra) and their corresponding list price and AWP's. (BMS3CA/000128).

369. BMS created AWP competitor analyses that tracked the AWP's of its competitors' relevant drugs, and used that data internally to propose suggested AWP's for BMS drugs. One such competitor analysis set forth the competitor AWP's for Atenolol with chlorthalidone and provided an "Apothecon suggested AWP" for each dosage. (BMS3CA/000648)

370. BMS clearly believed that the maintenance of a spread on its drugs was important in gaining and maintaining market share. In an internal BMS document, concerning its drug Vepacid (etoposide), BMS noted:

The Etopophos product file is significantly superior to that of etoposide injection Currently, physician practice can take

advantage of the growing disparity between Vepesid's list price (and, subsequently, the Average Wholesale Price) and the actual acquisition cost when obtaining reimbursement for etoposide purchases. If the acquisition price of Etopophos is close to the list price, the physician's financial incentive for selecting the brand is largely diminished.

371. BMS internal documents reveal that in 1995, BMS set the *Red Book* AWP for Blenoxane at \$276.29. At the same time, BMS was selling Blenoxane to oncologists practicing in St. Petersburg, Florida for only \$224.22. In 1996, BMS increased its reported AWP for Blenoxane to \$291.49, while continuing to sell the drug to oncologist for \$224.27. In 1997, BMS falsely reported that it had increased the AWP of Blenoxane to \$304.60, when in reality, BMS had lowered the price to oncologists to \$155.00. In 1998, BMS again reported a false AWP for Blenoxane of \$304.60 while further reducing the actual price to oncologists to \$140.00.

372. An internal BMS Group document shows that the AWP set by the BMS Group for its drugs bears no relation to an *actual* wholesale price, and is greater than the highest price actually paid by providers. More specifically, in a discussion about lowering Vepesid's AWP in order to create sales for Etopophos, the BMS Group stated that the "AWP for Vepesid would be reduced from its current level to the highest bid price currently in the marketplace."

373. BMS Group documents also reveal that physicians were making medical decisions based on how much profit they could make from the AWP manipulated spread. In considering provider choice between BMS drugs Etopophos® and Vepesid® (Etoposide), the BMS Group noted that:

The Etopophos product file is significantly superior to that of etoposide injection Currently, physician practice can take advantage of the growing disparity between Vepesid's list price (and, subsequently, the Average Wholesale Price) and the actual acquisition cost when obtaining reimbursement for etoposide purchases. If the acquisition price of Etopophos is close to the list price, the physician's financial incentive for selecting the brand is largely diminished.

374. While the BMS Group and other defendants have placed the blame for setting published AWP's on the publications in which the AWP's are contained, another BMS Group

document demonstrates that publications reporting AWP's had no discretion to set AWP's, and instead published verbatim the prices reported by the BMS Group and other Defendants. In the document, Denise Kaszuba, a senior BMS Group pricing analyst, instructed the *Red Book* that:

Effective immediately, Bristol-Myers Oncology Division products factor used in determining the AWP should be changed from 20.5% to 25%. This change should not effect [*sic*] any other business unit of Bristol-Myers Squibb Company.

375.

[REDACTED]

[REDACTED]

376. Additional evidence of the phony nature of this defendant's AWP's arises from its manipulation of its reported AWP's in late 2000 and 2001, when it increased its reported AWP's for certain of the drugs identified in Appendix A across the board without any change in product or service offered. If these AWP's were real, price increases would not be uniform and would bear a relationship to some product change. At the same time of these price increases, cost to providers did not increase, further evidencing the phony nature of the AWP's. The specific drugs subject to this manipulation were BuSpar, Cefzil, Coumadin, Glucophage, Glucophage XR, Glucovance, Metaglip, Monopril, Monopril HCT, Pravachol, Serzone, Sinemet, Sinemet CR, and Tequin.

b. The BMS Group provided other improper incentives

377. As part of its scheme the BMS Group also used free drugs and other goods to encourage participation by physicians.

[REDACTED]

c. The BMS Group has been the target of multiple government investigations

378. In connection with its scheme to inflate AWP's, BMS has been investigated by the United States Department of Justice, the Commonwealth of Massachusetts, the Office of

Inspector General of the U.S. Department of Health and Human Services, the Attorney General for the State of Texas, the State of California Office of the Attorney General, the State of California Department of Justice, Bureau of Medi-Cal Fraud and Elder Abuse, and the U.S. House of Representatives, Committee on Commerce. Defendant Apothecon has been investigated in connection with its scheme to inflate AWP's by at least the Office of Medicare Fraud and Elder Abuse, Office of Attorney General, State of Texas.

379. These investigations confirm that BMS engaged in an ongoing deliberate scheme to inflate AWP's. For example, by letter dated February 27, 2001 to BMS, Rep. Stark outlined numerous examples of illegal practices by BMS. Referring to a letter from Denis Kaszuba, a senior pricing analyst at BMS to Medispan, dated August 10, 1992 (BMSAWP/0011247), Rep. Stark noted:

Bristol has control over the AWP's, DP's, and WAC's published for its drugs and directs national publishers to change their prices. Bristol directed a national publisher of drug prices to increase all of Bristol's AWP's for oncology drugs by multiplying Bristol's supplied direct prices by a 25% factor rather than the previous 20.5% factor . . . The increase in the AWP created a spread that, in itself, provided a financial kickback to oncologists for prescribing Bristol's cancer drugs.

380. In the same letter, Rep. Stark noted:

The evidence clearly shows that Bristol has intentionally reported inflated prices and has engaged in other improper business practices in order to cause its customers to receive windfall profits from Medicare and Medicaid when submitting claims for certain drugs. The evidence further reveals that Bristol manipulated prices for the express purpose of expanding sales and increasing market share of certain drugs where the arranging of a financial benefit or inducement would influence the decisions of healthcare providers submitting the Medicare and Medicaid claims.

381. The February 27, 2001 letter from Rep. Stark to BMS noted that as to BMS “. . . the manipulated discrepancies between [BMS's] inflated AWP's and DP's versus their true costs are staggering. For example, in the 2000 edition of the *Red Book*, Bristol reported an AWP of \$1296.64 for . . . Vepesid (Etoposide) for injection . . . while Bristol was actually offering to sell

the exact same drug to [a large national group purchasing organization] for \$70.00.” The difference noted by Rep. Stark represents a % 1,752 spread related to Vepecid.

382. In a report published by the DHHS, the DOJ documented numerous instances where the published AWP for various dosages of five (5) drugs manufactured by the BMS Group were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the BMS Group drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ’s determination of an accurate AWP for that particular dosage, based upon wholesalers’ price lists, with the AWP reported by the BMS Group in the 2001 *Red Book*.

Drug	Manufacturer	BMS’s 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Amikacin Sulfate	Apothecon	\$32.89	\$17.31	\$15.58	90%
Amphotercin B	Apothecon	\$17.84	\$6.20	\$11.64	188%
Bleomycin Sulfate	BMS	\$609.20	\$509.29	\$99.91	20%
Cyclophosphamide	BMS	\$102.89	\$45.83	\$57.06	125%
Etoposide (Vepesid)	BMS	\$136.49	\$34.30	\$102.19	298%

383. In a report published by DHHS, the DOJ documented at least 12 instances where the published AWP for drugs manufactured by the BMS Group were substantially higher than the actual prices listed by wholesalers.

384. In 1997, an OIG Report identified three other Medicare Part B drugs with inflated AWP – which the 1997 *Red Book* indicates were manufactured only by the BMS Group at that time: Paraplatin® (carboplatin), Rubet® (doxorubicin hydrochloride), and Taxol® (paclitaxel). Sales of these inflated drugs were substantial. For example, Paclitaxel generated \$941 million in revenue for the BMS Group in 1997, and Carboplatin generated \$702 million in revenue in 2001.

385. The government's investigation uncovered other drugs for which the BMS Group was stating a fraudulent AWP. Specifically:

- a. In the 2000 edition of the *Red Book*, BMS reported an AWP of \$1296.64 for Vepesid (Etoposide) for injection while BMS was actually offering to sell the exact same drug to a large customer for only \$70.00.

- b. From 1995 through 1998 the *Red Book* listed AWP for BMS' Blenoxane 15u increased from \$276.29 to \$304.60, while the actual cost to physicians declined from \$224.22 to \$140.00, resulting in a spread of \$164.60 in 1998.

10. Dey

386. Dey engages in an organization-wide and deliberate scheme to inflate AWP's.

Dey has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	acetylcysteine	Mucolytic (Respiratory Agent: Diagnostic Aid) Used for certain lung conditions when increased amounts of mucus make breathing difficult
	albuterol or albuterol sulfate	Bronchodilator (Respiratory Agent) Used for relief of bronchospasm in asthma sufferers
	cromolyn sodium	Antiallergic and Mast Cell Stabilizer Used to help prevent or treat the symptoms of seasonal or chronic allergic rhinitis
	ipratropium bromide	Bronchodilator (Respiratory Agent) Used for relief of bronchospasm in asthma sufferers
	metaproterenol sulfate	Bronchodilator (Respiratory Agent) Used for relief of bronchospasm in asthma sufferers

387. The specific drugs manufactured and/or distributed by Dey for which relief is currently sought in this case are set forth below or in Appendix A.

388. Dey controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

389. As noted above, in its suit against First DataBank and Medi-Span, Dey admitted to controlling the published AWP. To reiterate, Dey has an agreement with First DataBank and Medi-Span to provide the reporting services with AWP pricing information. Pursuant to this agreement (and in order to make Dey's products eligible for reimbursement through Medicaid Programs), Dey has reported WACs and AWP. (§§ 26-32 of Dey Complaint.)

In each case, until the events that have resulted in the present crisis, First DataBank has (except for some inadvertent errors) selected for listing in its published reports the AWP as suggested by Dey. For over ten years, until April 2003, no prices other than those submitted by Dey have been listed by First DataBank as AWP for Dey products in its databases [even though Dey also reported declining WACs for the products].”

(§ 32 of Dey Complaint; *see also* § 36 of Dey Complaint for similar allegation against Medi-Span.).

390. Dey's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Dey's understanding of AWP and intentional manipulation thereof

391. Dey was aware that its customers were "spread shopping" and competed by increasing the spread to its customers.

392.

[REDACTED]

393.

[REDACTED]

394. Competition between generic products produced by Dey was fierce and the spread was a major factor in this competition.

[REDACTED]

395. This competition came at the expense of those, including the Montana Medicaid Program, whose payments were based on AWP. For instance, Albuterol sulfate, a multisource drug and one of Dey's top selling products, was a focus of the federal government's investigation into AWP inflation. OIG found that "Medicare's reimbursement amount for albuterol was nearly six times higher than the median catalog price" and that "Medicare and its beneficiaries would save between \$226 million and \$245 million a year if albuterol were reimbursed at prices

available to suppliers.” See “Excessive Medicare Reimbursement for Albuterol,” OEI-03-01-00410, March 2002.

396. The OIG determined that the Medicare-allowed amount for albuterol sulfate in 1996 was \$0.42. However the actual wholesale price was \$0.15, and the highest available wholesale price was \$0.21.

397. GAO also found that albuterol sulfate was one of a small number of products that accounted for a large portion of Medicare spending and volume. More specifically, albuterol sulfate ranked first in volume of units covered by Medicare, accounting for 65.8% of total units reimbursed. Furthermore, albuterol sulfate accounted for 6.3% of total Medicare spending, ranking fifth out of more than 400 covered drugs. See GAO Report to Congressional Committees, MEDICARE: Payments for Covered Outpatient Drugs Exceed Providers’ Cost, Tables 1 and 2, pp. 7-8.

398.

[REDACTED]

[REDACTED]

399.

[REDACTED]

400.

[REDACTED]

401.

[REDACTED]

[REDACTED]

b. Dey provided other improper incentives

402. In addition to marketing the spread, Dey has utilized other impermissible inducements to stimulate sales of its drugs without accounting for them in its WAC or AWP. These inducements were designed to result in a lower net cost to the provider while concealing

the actual wholesale price beneath a high invoice price. By utilizing “off-invoice” inducements, Dey provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

403.

[REDACTED]

c. Dey has been the target of multiple government investigations

404. In connection with its scheme to inflate AWP, Dey has been investigated by the United States Department of Justice, United States Department of Health and Human Services, Office of Inspector General, the United States District Attorney for the District of Massachusetts, the Attorney General of the State of California, the Attorney General for the State of Texas, the Attorney General of the State of Connecticut, and the District Attorney for the County of Suffolk, New York State.

405. These investigations confirm that Dey has engaged in a deliberate scheme to inflate the published AWP for many of its drugs. For instance, Dey’s spread for albuterol sulfate, a drug that constituted 37 % of Dey’s income in 1998, drastically increased between 1992 and 1998. In 1992, Dey’s *Red Book* AWP for albuterol sulfate (.083% concentration, 3 ml) was \$32.30. McKesson’s wholesale price for the drug was \$25.45 (a spread of \$ 6.85 or 27%). By 1998, Dey’s *Red Book* AWP for the same concentration/dose of albuterol sulfate had barely slipped to \$30.25, while McKesson’s wholesale price had plummeted to \$10.00 (a spread of \$20.25 or 202%). See September 25, 2000 letter from U.S. Rep. Bliley to Nancy-Ann Min DeParle.

406. In June 2003, and shortly before trial, Dey settled the State of Texas action by paying \$18,500,000 – an amount constituting double damages and reimbursement for all costs and attorneys’ fees.

407. The federal government is not the only entity to uncover Dey’s scheme to inflate AWP’s. The Attorneys General of Texas and West Virginia recently discovered that due to over inflated AWP’s, both state’s Medicaid Programs have been defrauded by Dey for millions of dollars. Texas alleges that, between 1995 and 1999, it paid \$13.7 million for Dey’s albuterol sulfate and ipratropium bromide, when it should have paid only \$8.7 million – an overcharge of \$5 million. West Virginia alleges that Dey and others manipulated the AWP to significantly overcharge state agencies and residents for several drugs, including albuterol, from at least 1995 through 2000.

408. In its own suit against Dey and other pharmaceutical manufacturers for AWP manipulation, the Attorney General for the State of Connecticut documented significant spreads between Dey’s published AWP’s and actual wholesale prices for many of its drugs. Incorporated below are examples cited by the Connecticut Attorney General:

Drug	NDC #	Year	AWP	ACTUAL PRICE	SPREAD	% OVERCHARGE
ALBUTEROL	49502-0303-17	1996	\$21.70	\$3.25	\$18.45	488%
IPATROPIUM BORMIDE	49502-0685-03	2001	\$44.10	\$8.35	\$35.58	355%
IPATROPIUM BROMIDE	49502-0685-03	2000	\$44.10	\$11.45	\$32.65	239%
IPATROPIUM BROMIDE	49502-0685-03	1999	\$44.10	\$11.45	\$30.11	177%

409. In a report published by the DHHS, the DOJ documented at least 15 instances where the published AWP’s for various dosages of 4 drugs manufactured by Dey were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the drugs identified by the DOJ and the spread associated with one particular dosage of each of the 4 drugs. These figures compare the DOJ’s determination of an accurate AWP for that particular

dosage, based upon wholesalers' price lists, with the AWP reported by Dey in the 2001 *Red Book*.

Drug in Lowest Dosage Form	2001 <i>Red Book</i> AWP	DOJ Determined AWP	Difference	Percentage Spread
Acetylcysteine	\$59.88	\$25.80	\$34.08	132%
Albuterol Sulfate	\$30.25	\$9.17	\$21.08	230%
Cromolyn Sodium	\$42.00	\$23.01	\$18.99	82%
Metaproterenol Sulfate	\$30.75	\$11.29	\$19.46	172%

d. Dey has concealed its AWP manipulation

15. In an effort to conceal the existence of a spread from end payors, Dey concealed the true wholesale prices of its drugs. For instance, in a handwritten memorandum to Dey's pricing committee a potential pricing structure with a customer was discussed:

"I met with IPC to discuss our contract offer (illegible). . . Tom Konnelly (IPC) said he wanted to keep net pricing hidden from 3rd parties by increasing in the purchase price on our offer by 25%. IPC then requires a 25% rebate back to IPC. . . I have remarked the pricing. If this offer is accepted, the higher price will go into McKesson as a chargeback contract. Dey will then rebate IPC 25% on contract purchases on a quarterly basis. . ."

(DL-TX-0024844)

11. The Fujisawa Group (Fujisawa Pharmaceutical, Fujisawa Healthcare, Fujisawa USA)

410. The Fujisawa Group engages in an organization-wide and deliberate scheme to inflate AWP's. The Fujisawa Group has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Aristocort	triamcinolone, triamcinolone diacetate or triamcinolone acetonide	Anti-Inflammatory, Steroidal; Used in the treatment of asthma
Aristospan	triamcinolone hexacetonide	Anti-Inflammatory Agent, Steroidal Used to provide relief for inflamed areas of the body
Cefizox	ceftizoxime sodium or ceftizoxime in d5w	Antibiotic Agent (Anti-Infective Agent) General antibiotic

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Cyclocort	amcinonide	Anti-Inflammatory Agent Used to treat inflammatory symptoms of skin disorders
Lyphocin	vancomycin hydrochloride	Antibacterial Agent Used to treat infections in many different parts of the body
Nebupent	pentamidine isothionate	Antiprotozoal Agent Used to try to prevent Pneumocystis carinii pneumonia
Pentam 300	pentamidine isethionate	Anti-Infective Agent Used in the treatment of pneumonia
Prograf	tacrolimus	Immunosuppressant Used to lower the body's natural immunity in patients who receive organ transplants
	acyclovir sodium	Antiviral Agent Used to treat herpes simplex infections, varicella-zoster (chickenpox) in people with weakened immune systems, and severe genital herpes infections
	dexamethasone sodium phosphate	Anti-Inflammatory Agent; Antiemetic (Gastrointestinal Agent) Used in various applications to treat inflamed areas of the body
	doxorubicin hydrochloride	Antineoplastic Used in the treatment of ovarian cancer and AIDS-related Kaposi's sarcoma
	fluorouracil	Antineoplastic Used to treat cancer, including colon, rectum, breast, stomach, and pancreas
	gentamicin sulfate	Antibacterial Agent Used to treat serious bacterial infections
	vinblastine sulfate	Antineoplastic Used in the treatment of various forms of cancer, including lymphoma and breast cancer

411. The specific drugs manufactured and/or distributed by The Fujisawa Group for which relief is currently sought in this case are set forth below or in Appendix A.

412. The Fujisawa Group controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

413. The Fujisawa Group's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Fujisawa's understanding of AWP and intentional manipulation thereof

414. Fujisawa understood that providers and intermediaries sought significant AWP spreads.

[REDACTED]

415. Fujisawa, in a conscious effort to increase the spread for providers and intermediaries, changed its AWP and marketing practices accordingly.

[REDACTED]

416.

[REDACTED]

417. In response to government subpoenas, Fujisawa produced numerous price lists setting forth spreads between AWP's and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

418.

[REDACTED]

419.

[REDACTED]

[REDACTED]

420.

[REDACTED]

[REDACTED]

b. Fujisawa has been the target of multiple government investigations

421. In connection with its scheme to inflate AWP, Fujisawa has been investigated by the United States Department of Justice, the Office of Inspector General of the Department of Health and Human Services, the Attorney General for the State of Texas, and the Attorney General for the State of California.

422. In a report published by the DHHS (AB-00-86), the DOJ documented at least 35 instances where the published AWP for various dosages of 6 drugs manufactured by Fujisawa were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the 6 drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by Fujisawa in the 2001 *Red Book*.

Drug	The Fujisawa Group's 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Acyclovir Sodium	\$565.10 ²	\$371.50	\$193.60	52%
Dexamethasone Sodium Phosphate	\$1.04 ³	\$.66	\$.38	58%
Fluorouracil	\$2.87	\$1.20	\$1.67	139%
Gentamacin Sulfate	\$12.64 ⁴	\$5.40	\$7.24	134%
Pentamidine Isethionate	\$98.75	\$36.00	\$62.75	174%
Vancomycin Hydrochloride	\$10.97 ⁵	\$7.00	\$3.97	57%

(P006299-006316).

² Calculation based on the AWP listed in the 1998 *Red Book*.

³ Calculation based on the AWP listed in the 1998 *Red Book*.

⁴ Calculation based on the AWP listed in the 1998 *Red Book*.

⁵ Calculation based on the AWP listed in the 1998 *Red Book*.

12. The GSK Group (GlaxoSmithKline, SmithKline Beecham, Glaxo Wellcome)

423. The GSK Group engages in an organization-wide and deliberate scheme to inflate AWP's. The GSK Group has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Advair Diskus	salmeterol-fluticasone	Bronchodilator (Respiratory Agent) Used for treatment of asthma
Agenerase	amprenavir	Antiviral Agent Used in treatment of HIV infection
Alkeran	melphalan	Antineoplastic Used to treat ovarian cancer and a certain type of cancer in the bone marrow
Amerge	naratriptan succinate	Antimigraine Agent Used for treatment of migraine attacks
Beconase AQ	beclomethasone dipropionate monohydrate	Anti-Inflammatory Agent Used to treat discomfort of hay fever, other allergies, and other nasal problems
Ceftin	cefuroxime axetil	Antibacterial Agent Used to treat infections caused by bacteria
Combivir	lamivudine-zidovudine	Antiviral Agent Used in treatment of HIV infection
Daraprim	pyrimethamine	Antiprotozoal Used for treatment of malaria and other protozoal infections
Epivir	lamivudine	Antiviral Agent Used in treatment of HIV infection
Flonase	fluticasone propionate (nasal)	Anti-Inflammatory Agent Used for treatment of allergic and nonallergic rhinitis
Flovent	fluticasone propionate (inh)	Antiasthmatic (Anti-Inflammatory Agent) Used for treatment of asthma
Imitrex	sumatriptan or sumatriptan succinate	Antimigraine Agent Used for treatment of migraine attacks or cluster headaches
Kytril	granisetron hcl	Antiemetic (Gastrointestinal Agent) Used to prevent the nausea and vomiting that may occur after chemotherapy
Lamictal	lamotrigine	Anticonvulsant Used to help control some types of seizures in the treatment of epilepsy

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Lanoxin	digoxin	Antiarrhythmic Agent (Cardiovascular Agent) Used to improve the strength and efficiency of the heart, or to control the rate and rhythm of the heartbeat.
Leukeran	chlorambucil	Alkylating Agent (Antineoplastic) Used to treat cancer of the blood and lymph system
Mepron	atovaquone	Antiprotozoal Used to treat and to prevent pneumonia
Myleran	busulfan	Antineoplastic Used to treat some kinds of cancer of the blood.
Navelbine	vinorelbine tartrate	Antineoplastic Used for treatment of lung cancer
Paxil	paroxetine hcl	Antianxiety agent; Antidepressant (Psychotherapeutic Agent) Used in the treatment of various psychotherapeutic disorders
Purinethol	mercaptopurine	Antimetabolite (Antineoplastic) Used to treat some kinds of cancer.
Relenza	zanamivir	Antiviral Agent Used in the treatment of the infection caused by the flu virus (influenza A and influenza B).
Retrovir	zidovudine	Antiviral Agent Used for treatment of HIV infection
Serevent	salmeterol xinofoate	Bronchodilator (Respiratory Agent) Used to treat or prevent symptoms of asthma, chronic bronchitis, emphysema, and other lung diseases
Trizivir	abacavir sulfate-lamivudine-zidovudine	Antiviral Agent Used for treatment of HIV-1 infection
Valtrex	valacyclovir hcl	Antiviral Agent Used for treatment of shingles and genital herpes
Ventolin HFA	albuterol sulfate	Bronchodilator (Respiratory Agent) Used for treatment or prevention of bronchospasm
Wellbutrin	bupropion hcl	Antidepressant (Psychotherapeutic Agent) Used for treatment of depression
Zantac	rantidine hydrochloride	Gastrointestinal Agent Used in the treatment of active duodenal ulcer
Ziagen	abacavir sulfate	Anti Infective Agent Used in the treatment of HIV infection
Zofran	ondansetron hcl	Antiemetic (Gastrointestinal Agent) Used to treat or prevent the nausea and vomiting that may occur after chemotherapy

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Zofran ODT	ondansetron	Antiemetic (Gastrointestinal Agent) Used to treat or prevent the nausea and vomiting that may occur after chemotherapy
Zovirax	acyclovir	Antiviral Agent Used for treatment of shingles, genital herpes and herpes simplex
Zyban	bupropion hcl	Antidepressant (Psychotherapeutic Agent) Used to relieve mental depression. Also used to aid in cessation of smoking
	thioguanine	Antineoplastic Used to treat some kinds of cancer

424. The specific drugs manufactured and/or distributed by The GSK Group for which relief is currently sought in this case are set forth below or in Appendix A.

425. The GSK Group controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

426. The GSK Group's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. **GSK's understanding of AWP and intentional manipulation thereof**

427.

[REDACTED]

428. GSK acknowledged that the AWP, as published in industry compendia, was used as the basis for most payments by third party payors.

[REDACTED]

429. The purpose of The GSK Group's AWP manipulation was to increase the spread in order to maximize the profit to providers and other intermediaries at the expense of the State, Patients and other payors. That scheme has resulted in a system where drugs are administered based upon a profit incentive to physicians and other intermediaries and which results in an incentive to prescribe more expensive, rather than cheaper drugs.

[REDACTED]

430. The GSK Group tried to maximize spread because it understood that its customers routinely engaged in “spread shopping” – comparing its AWP’s with those of its competitors in order to determine the greatest spread (and therefore sell or administer the drug with the greatest spread).

431. Perhaps the most flagrant example of the GSK Group’s fraudulent manipulation of AWP’s is found in the documents relating to Glaxo’s Zofran® and SKB’s Kytril®. These two drugs both minimize the nausea associated with chemotherapy, and, prior to the merger of Glaxo and SKB, competed head-to-head in the same market. As detailed below, much of that competition concerned which product could generate *the greater spread*, or profit, for physicians; not over which product was better for patients.

(1) Glaxo’s Zofran®

432. A Glaxo marketing document, sent to its sales and marketing personnel via U.S. Mail and interstate wire facilities, advises that they should emphasize to medical providers both the benefits of Zofran® and the financial benefits of the spread. Specifically:

By using a 32 mg bag, the physician provides the most effective dose to the patient and increases his or her profit by \$_____ in reimbursement as well as paying no upcharges for the bag or admixing

433. A follow-up internal Glaxo memo, dated October 27, 1994, entitled “Zofran Pricing Recommendation,” states: “Physician reimbursement for the administration of intravenous oncology drugs is based on the spread between acquisition cost and the AWP.” The memo later notes that “Kytril carries a 20% spread between List Price and AWP compared to Zofran which carries a 16 2/3% spread providing SKB with a significant advantage in the clinic setting with respect to reimbursement.” (P007015-P007490, at P007487-P007490).

434. In response to the larger spread being offered on Kytril, this same internal document discusses several options to increase Zofran's spread "to balance the reimbursement spread which currently exists between Zofran and the market in which it competes. . . ." The pricing options considered for increasing the "spread" for Zofran® included:

Recommendation #1

4.5% price increase	\$178.97 to \$187.02
Increase AWP	16 2/3% to 20% \$214.76 to \$233.78 (8.5%)
3% Wholesaler Rebate (11/14/94 - 1/31/95)	\$187.02 to \$172.92 (chargeback) \$179.92 to \$167.31 (rebate)

435. In an effort to hide the fact that Glaxo was increasing the spread for Zofran®, Glaxo elected to not only increase its AWP and provide rebates, but to also include a small actual price increase. In describing the reason for an increase in the actual selling price, an internal Glaxo document states:

The recommended multi-tiered modification to current promotion, should also provide an immediate resultant impact to weekly unit sales without being easily intelligible by SKB as to the means by which this was achieved. Thus, providing additional time before a competitive response would be delivered.

436. Glaxo internal documents, however, recognized that as a result of its increasing the spread for Zofran®, SKB would have two options:

- Option 1: Decrease the purchase price of Kytril.
- Option 2: Take a price increase to raise the AWP while maintaining purchase price to generate a higher spread than \$52.00.

(P007015-P007490, at P007489-P007490).

437. In order to increase the spread for Zofran®, Glaxo increased the AWP for a 20 ml injection of Zofran® to \$233.02 in January of 1995. This was discussed in an October 27, 1994

memo entitled "Zofran Pricing Recommendation" and further discussed at a Glaxo pricing committee meeting on November 4, 1994. (P007015-P007490, at P007487-P007490).

438. In February 1995, the *Florida Infusion Chemo Net* reported that Glaxo was increasing the published AWP for Zofran®, but was specifically offering incentives to lower the actual price offered to medical providers, thereby allowing medical providers to seek reimbursement at inflated prices. Specifically:

Effective January 3, 1995. Glaxo has increased the acquisition costs of Zofran injection. The new AWP is set at \$233.02. However, the company has provided incentives to the market place which will ensure that Zofran price to physicians and clinics will be lower than the contractual price available prior to the increase.

Letter from Bliley, Chairman Commerce Committee to Nancy Min DeParle, Sept. 25, 2000 (P007015-P007490, at P007046).

439. Glaxo was fully aware that the larger spread for its product would be a big selling point.

[REDACTED]

440. In March 1996, Glaxo again increased the AWP for Zofran® by 4.8%. In response, SKB immediately increased the AWP for Kytril by 4.8%. An internal SKB memo, dated March 21, 1996, entitled "Kytril Price Increase," states:

I recommend a 4.8% price increase effective March 25, 1996 for all Kytril presentations. This is in response to a Glaxo Wellcome price increase of 4.8% for Zofran effective March 8, 1996.

(P007015-P007490, at P007078).

441.

[REDACTED]

[REDACTED]

442. Glaxo also knew that Zofran® products were being marketed based on the spread between the actual cost and the published AWP. For example, when Glaxo introduced the Zofran® premixed IV bag, it used marketing materials which stated:

Convenient
Costs Less Than Vial
Higher AWP
Better Reimbursement

(P007015-007490, at P007243).

443.

[REDACTED]

444.

[REDACTED]

445.

[REDACTED]

446.

[REDACTED]

447. In a September 27, 2000 article in *USA Today*, Glaxo spokesman Rick Sluder (who received a copy of the October 24, 1994 memo described herein) discussed the issue of the spread and blamed a system that set up a reimbursement method that relies on average wholesale prices which are not actually “representative of actual prices.” Mr. Sluder, admitting that Glaxo changed its wholesale prices to keep up with competitors who changed wholesale prices, stated “We didn't want to put ourselves at a price disadvantage.” Mr. Sluder also admitted that the marketing of Glaxo drugs is based, in part, on the spread. In fact, he noted that Glaxo’s sales staff is briefed on the price advantages to doctors who bill and get reimbursed based upon the AWP. (E-mail from Clapton to Vaughan dated Sept. 27, 2000 citing “How Drug Makers Influence Medicare Reimbursements to Doctors; WALL STREET JOURNAL (P007501-P007506).

(2) SKB’s Kytril

448. According to its internal documents (and prior to selling Kytril®’s global rights to the Roche Group in December 2000), SKB also knew that by creating the spread for Kytril®, it could directly affect the amount of revenue medical providers receive and thereby affect overall demand for Kytril®. Specifically, an August 6, 1996 internal SKB memo stated:

In the clinic setting however, since Medicare reimbursement is based on AWP, product selection is largely based upon the spread between acquisition cost and AWP.

* * *

From this analysis, there seems to be no other reason, other than profitability, to explain uptake differentials between the hospital and clinic settings, therefore explaining why physicians are willing to use more expensive drug regimens.

(P007015-P007490, at P007249-P007250).

449. Internal SKB documents reveal how it marketed the spread. One internal document entitled "Price Comparison of Kytril and Zofran for Reimbursement" discussed how much additional revenue and "spread per patient" a medical provider would make by using Kytril® due to its larger spread. It stated:

Kytril reimbursement for 5 patients treated \$540.00 - Kytril 6 treated patients \$423.12

Difference = \$117.00 every 6 patients.

Use 5ht3 5 times a day = \$2,340.00 month. \$28,080.00 year more!

(P007015-P007490, at P007117).

450. Other internal SKB documents entitled "Cost v. Profit" and "Kytril Profit Model" compare Kytril® and Zofran® to demonstrate how much additional profit/revenue the medical provider will receive by using Kytril®.

(3) General Counsel Correspondence Between Glaxo and SKB

451. Most revealing is an exchange of correspondence between counsel for Glaxo and SKB over Zofran® and Kytril® in which each accuse the other of fraud.

452. On February 6, 1995, Timothy D. Proctor, Senior Vice President, General Counsel and Secretary for Glaxo, sent a letter to J. Charles Wakerly, Senior Vice President, Director and General Counsel of SKB informing him of "several issues pertaining to the advertising and marketing of Kytril":

Glaxo's sales representatives have encountered a substantial amount of what appear to be "homemade" Kytril vs. Zofran cost comparisons. It is our understanding that many of these pieces have been generated through a company-provided lap top computer program.

. . . .

In addition, a significant number of these pieces (see Exhibits F-J) contain direct statements or make references as to how institutions can increase their "profits" from Medicare through the use of Kytril. Some even go so far as to recommend that the medical professional use one vial of Kytril for two patients (see Exhibit F)

but charge Medicaid for three vials. This raises significant fraud and abuse issues which I am sure you will want to investigate.”

(P007015-P007490, at P007123-P007126).

453. On February 22, 1995, Ursualy B. Bartels, Vice President and Associate General Counsel for SKB, wrote in response that SKB was investigating Glaxo’s claims and asked whether Glaxo had specific information regarding the improper marketing of Kytril. Mr. Bartels also accused Glaxo of using false and misleading marketing materials regarding Zofran that rely on the medical providers’ ability to garner more profit. Specifically, he stated:

Regarding similar concerns, we would like to draw your attention to reports we are receiving from our field force regarding reimbursement issues. In an apparent effort to increase reimbursement to physicians and clinics, effective 1/10/95, Glaxo increased AWP for Zofran by 8.5%, while simultaneously fully discounting this increase to physicians. The latter was accomplished by a 14% rebate available to wholesalers on all non-hospital Zofran sales on the multi-dose vial. ***The net effect of these adjustments is to increase the amount of reimbursement available to physicians from Medicare and other third party payors whose reimbursement is based on AWP.*** Since the net price paid to Glaxo for the non-hospital sales of the Zofran multi-dose vial is actually lower, it does not appear that the increase in AWP was designed to increase revenue per unit to Glaxo. ***Absent any other tenable explanation, this adjustment appears to reflect an intent to induce physicians to purchase Zofran based on the opportunity to receive increased reimbursement from Medicare and other third party payors. In fact, we have had numerous verbal reports from the field concerning Glaxo representatives who are now selling Zofran based on the opportunity for physicians to receive a higher reimbursement from Medicare and other third-party payors while the cost to the physician of Zofran has not changed.***

(P007015-007490, at P007478-P007481) (emphasis added).

454. On April 25, 1995, Adrianna L. Carter, Glaxo Assistant General Counsel, responded to SKB’s February 22, 1995 letter. Ms. Carter provided, pursuant to SKB’s request, numerous additional examples of false and misleading marketing materials concerning “cost comparisons distributed to health care professionals by SmithKline representatives.” Ms. Carter also denied SKB’s allegations regarding “fraud and abuse” over the price increase of Zofran.

However, Ms. Carter did admit that the AWP price increase for Zofran® does not affect the actual cost to medical providers and that Glaxo's sales representatives were using the "spread" to gain market share. Specifically, Ms. Carter stated:

It is true that, despite a price increase, some physicians and other healthcare professionals will not see the higher price as the result of rebates or other incentives.

* * *

It is also true that our sales representatives have been explaining the relationship between the price and Medicare reimbursement for Zofran to physicians.

* * *

Finally, Ms. Carter stated that despite SKB's assertions that any alleged improper marketing of Kytril would end, "Unfortunately, despite your efforts, these activities are still ongoing."

(P007015-007490, at P007127-P007131).

455. The fact that Glaxo and SKB each accused the other of similar conduct, but neither took any action to bring it to the attention of the public or the appropriate authorities, is evidence that each of them were engaged in an ongoing scheme to defraud.

(4) Additional AWP manipulation

456. Additional evidence of the phony nature of this defendant's AWPs arises from its manipulation of its reported AWPs in late 2000 and 2001, when it increased its reported AWPs across the board without any change in product or service offered. If these AWPs were real, price increases would not be uniform and would bear a relationship to some product change. At the same time of these price increases, cost to providers did not increase, further evidencing the phony nature of the AWPs. The specific drugs subject to this manipulation were Agenerase, Albenza, Alkeran Tablets, Amerge, Amoxil, Augmentin, Avandamet, Avandia, Avodart, Bactroban Cream, Beconase, Cefitin Tablets and Powder for Oral Suspension, Combivir, Compazine, Coreg, Daraprim Tablets, Dyazide, Epivir, Epivir-HBV, Eskalith CR, Flonase,

Flovent, Imitrex, Lamictal, Lanoxicaps, Lanoxin, Leukeran Tablets, Malarone, Mepron, Myleran, Parnate, Paxil, Purinethol, Relafen, Relenza, Requip, Retrovir, Serevent, Stelazine, Tagamet, Tabloid brand Thioguanine, Thorazine, Trizivir, Urispas, Valtrex, Ventolin, Wellbutrin, Zantac, Ziagen, Zofian, Zovirax and Zyban.

b. GSK provided other improper incentives

457. In addition to marketing the spread on its products, the GSK Group has also used other methods to induce physicians and other intermediaries to use its drugs such as rebates and free samples in order to increase the spread between acquisition costs and reimbursement.

458.

[REDACTED]

459. An advertisement in the *Florida Infusion Chemo net* reveals that SKB created the spread not only by artificially inflating the AWP for Kytril®, but also by providing discounts and rebates. Specifically, the advertisement states:

We have been notified that, effective April 1, 1995, SmithKline's long running promotional rebate for Kytril purchases will come to a very successful conclusion.

(P007015-007490, at P007187).

460. SKB also knew that medical providers were billing for a 1 mg single dose vial per patient, but actually were using less than the full single dose per patient. Depending on the weight of a patient, medical providers were able to use less of the drug, *i.e.*, the lighter the patient, the less Kytril® was needed. SKB subsequently introduced a Kytril® 4 mg Multi-Dose vial that allowed medical providers to bill 6 treatments for the cost of 4. For example, an SKB marketing document entitled "Kytril Vial Usage" states, "You can use only three vials of Kytril for four patients." (P007015-007490, at P007068 and P007455).

461. SKB also used other financial incentives to decrease medical providers' costs and thereby increase profits. For example, SKB promised to contribute to research and education programs through the OnCare Foundation if OnCare agreed to use Kytril instead of a competing drug. (P007015-007490, at P007061).

c. The GSK Group has been the target of multiple government investigations

462. In connection with its scheme to inflate AWP's, the GSK Group has been investigated by the United States Department of Justice, the Office of Inspector General of the Department of Health and Human Services, the Attorney General for the State of Texas, and the Attorney General for the State of California.

463. These investigations confirm that the GSK Group has engaged in a deliberate scheme to inflate the published AWP's for its drugs.

464. In a report published by the DHHS (the "DHHS Report"), the DOJ documented that the published AWP's for various dosages of Zofran and Kytril manufactured by The GSK Group were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the AWP's identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by The GSK Group in the 2001 *Red Book*.

Drug	GSK 2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Ondanestron (Zofran)	\$128.24	\$22.61	\$101.63	450%
Granisetron (Kytril)	\$195.20	\$139.04	56.16	40%

(P006299-P006316).

13. Immunex

465. Immunex engages in an organization-wide and deliberate scheme to inflate AWP. Immunex has stated fraudulent AWP for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Leukine	sagramostin	Antineutropenic Agent Used to help produce bone marrow and white blood cells
Novantrone	mitoxane hydrochloride	Antineoplastic Used in the treatment of multiple sclerosis and various forms of cancer
Thioplex	lyophilized thiotepa	Antineoplastic Used in the treatment of ovarian and breast cancer, lymphoma and bladder tumors
	leucovorin calcium	Antianemic Agent (Blood Modifier) Used in the treatment of anemia
	methotrexate sodium	Antineoplastic Used in the treatment of various forms of cancer

466. The specific drugs manufactured and/or distributed by Immunex for which relief is currently sought in this case are set forth below or in Appendix A.

467. Immunex controlled and set the AWP for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia. For example, in 2000, in the midst of numerous government investigations concerning AWP manipulation, Immunex denied responsibility for controlling the published AWP for its products.

[REDACTED]

Previously, in a 1996 interview, an Immunex spokesperson had informed Barron's that "drug manufacturers have no control over the AWP's published." (IAWP003071) (Hooked on Drugs," Barron's, Jun. 10, 1996).

468.

[REDACTED]

469. Immunex's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

- a. **Immunex's understanding of AWP and intentional manipulation thereof**

470.

[REDACTED]

471.

[REDACTED]

472.

[REDACTED]

473.

[REDACTED]

474.

[REDACTED]

475. In response to government subpoenas, Immunex produced numerous price lists setting forth spreads between AWP's and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

b. Immunex provided other improper incentives

476.

[REDACTED]

c. Immunex has been the target of multiple government investigations

477. In connection with its scheme to inflate AWP, Immunex has been investigated by the United States Department of Justice, the Office of Inspector General of the Department of Health and Human Services, the Attorney General for the State of Texas, and the Attorney General for the State of California.

478. In a report published by the DHHS (the "DHHS Report"), the DOJ documented at least 7 instances where the published AWP for various dosages of 2 drugs manufactured by Immunex were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the 2 drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by Immunex in the 2001 *Red Book*.

Drug	2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Percentage Spread
Leucovorin Calcium	\$137.94	\$14.58	\$123.36	846%
Methotrexate Sodium	\$20.48	\$7.10	\$13.38	188%

(P006299-P006316).

479. In a report published by DHHS in 1997, the Department undertook an analysis of the twenty drug codes that represented the largest dollar outlays to the Medicare Program and compared Medicare's payments with the prices available to the physician and supplier communities. For mitoxantrone hydrochloride, sold by Immunex under the brand name Novantrone, the DHHS found that Medicare paid \$172.81, while the actual average wholesale price was \$142.40, resulting in a spread of 21.36%. "Excessive Medicare Payments for Prescription Drugs" (Dec. 1997).

d. Immunex Concealed Its AWP Manipulation

480.

[REDACTED]

Immunex

effectively hid the AWP spread from the State.

14. The Johnson & Johnson Group (J&J, Centocor and Ortho)

481. The Johnson & Johnson Group engages in an organization-wide and deliberate scheme to inflate AWP. The Johnson & Johnson Group has stated fraudulent AWP for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Aciphex	rabeprazole sodium	Gastric Acid Pump Inhibitor (Gastrointestinal Agent) Used in the treatment of gastroesophageal reflux disease and duodenal ulcers
Bicitra	sodium citrate & citric acid	Alkalizer Used in the prevention of kidney stones
Duragesic	fentanyl	Analgesic Used in the treatment of chronic pain
Elmiron	pentosan polysulfate sodium	Anti-Inflammatory Agent Used for relief of pain associated with interstitial cystitis
Erycette	erythromycin	Antiacne Agent; Antibacterial Agent Used to help control acne
Flexeril	cyclobenzaprine	Skeletal Muscle Relaxant (Analgesic) Used in the treatment of muscle spasm associated with musculoskeletal conditions
Floxin	ofloxacin	Antibacterial Agent Used in the treatment of pneumonia, bronchitis, gonorrhea and certain other infections
Grifulvin	griseofulvin microsize	Antifungal Agent Used to treat fungus infections of the skin, hair, fingernails, and toenails
Haldol	haloperidol lactate	Antiemetic (Gastrointestinal Agent); Antipsychotic (Psychotherapeutic Agent) Used to treat nervous, mental, and emotional conditions

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Haldol Decanoate	haloperidol decanoate	Antiemetic (Gastrointestinal Agent); Antipsychotic (Psychotherapeutic Agent) Used to treat nervous, mental, and emotional conditions
Levaquin	levofloxacin	Antibacterial Agent Used to treat bacterial infections in many different parts of the body
Monistat	miconazole nitrate	Antifungal Agent Used in the treatment of yeast infections
Mycelex	clotrimazole	Antifungal Agent Used in the treatment of candidiasis and tinea versicolor
Pancrease	amylase-lipase- protease	Digestant; Enzyme, Pancreatic (Gastrointestinal Agent) Used in the treatment of gastrointestinal disorders
Parafon Fort	chlorzoxazone	Skeletal Muscle Relaxant (Analgesic) Used to relax certain muscles and relieve the pain and discomfort caused by strains, sprains, or other injuries to muscles
Polycitra	potassium & sodium citrates w/ citric acid	Alkalizer Used in the prevention of kidney stones
Procrit	epoetin alfa	Antianemic Used in the treatment of anemia in HIV-infected, cancer or chronic renal failure patients
Regranex	becaplermin	Biological Response Modifier Used in the treatment of diabetic neuropathic ulcers
Remicade	infliximab	Anti-Inflammatory Agent; Antirheumatic Agent Used to treat Crohn's disease and rheumatoid arthritis
Reminyl	galantamine hydrobromide	Cholinesterase Inhibitor (Central Nervous System Agent) Used in the treatment of dementia of the Alzheimer's type
Renova	tretinoin	Antiacne Agent Used for mitigation of fine wrinkles and other attributes of facial skin
Retin-A	tretinoin	Antiacne Agent Used to treat acne
Retin-A Micro	tretinoin microsphere	Antiacne Agent Used to treat acne
Risperdal	risperidone	Antipsychotic Agent (Psychotherapeutic Agent) Used to treat the symptoms of psychotic disorders
Spectazole	econazole nitrate	Antifungal Agent Used to treat infections caused by a fungus
Sporanox	itraconazole	Antifungal Agent Used in the treatment of various fungal infections
Terazol	terconazole vaginal	Antifungal Agent Used to treat yeast (fungus) infections of the vagina

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Testoderm	testosterone	Androgen; Antianemic Agent; Antineoplastic Used for replacement therapy in males with a deficiency or absence of testosterone
Tolectin	tolmetin sodium	Antirheumatic Agent Used to relieve some symptoms caused by arthritis
Topamax	topiramate	Anticonvulsant Used to help control some types of seizures in the treatment of epilepsy
Tylox	acetaminophen w/ codeine	Analgesic Used to relieve pain.
Tylenol with codeine		
Ultracet	tramadol- acetaminophen	Analgesic Used to relieve pain
Ultram	tramadol hcl	Analgesic Used for management of pain
Urispas	flavoxate hydrochloride	Autonomic Nervous System Agent Used in the treatment of symptoms of various urologic disorders.
Vascor	bepidil hcl	Antianginal Agent Used to relieve and control angina pectoris and hypertension

482. The specific drugs manufactured and/or distributed by The Johnson & Johnson Group for which relief is currently sought in this case are set forth below or in Appendix A and in this section below.

483. The Johnson & Johnson Group controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

484. The Johnson & Johnson Group's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. **The Johnson & Johnson Group's understanding of AWP and intentional manipulation thereof**

485.

[REDACTED]

486. The Johnson & Johnson Group has engaged in an ongoing deliberate scheme to inflate AWP's and to market the spread to increase the sales of its products.

487. For example, the J&J Group has deliberately overstated and continues to overstate the AWP for Remicade®. The published AWP for Remicade® continued to increase each year. For example, the AWP was listed as \$611.33 for a 100 mg vial of Remicade® as of November 1999, and rose to \$665.65 when listed in the 2001 edition of the *Red Book*. At the same time, J&J deliberately marketed and promoted the sale of Remicade® to physicians based on the availability of inflated payments made by Medicare, assuring them that they would make a significant profit from the purchase of Remicade® as a result of the spread between the actual price to physicians and reimbursement based on the published AWP.

488. The J&J Group created promotional materials and worksheets to allow them to market the spread between the published AWP and the actual selling price to doctors. For example, a publication accessible through Defendants' web sites entitled "Office-Based Infusion Guide" demonstrates Defendants' aggressive marketing of this spread, specifically noting that, "[d]epending on reimbursement, office-based infusion may provide a financial impact to a physician's practice." Moreover, the "Financial Analysis" section of the guide includes a "REMICADE® (infliximab) Financial Impact Worksheet," which enables doctors see in actual dollars how much additional revenue the use of Remicade® would bring to their practice.

[REDACTED]

490. Additional evidence of the phony nature of this defendant's AWP's arises from its manipulation of its reported AWP's in late 2000 and 2001, when it increased its reported AWP's for certain of the drugs identified in Appendix A across the board without any change in product or service offered. If these AWP's were real, price increases would not be uniform and would bear a relationship to some product change. At the same time of these price increases, cost to providers did not increase, further evidencing the phony nature of the AWP's. The specific drugs subject to this manipulation were Aciphex, Bicitra, Concerta, Ditropan XL, Duragesic, Ehmiron, Erycette, Flexeril, Floxin, Grifulvin V, Haldol, Levaquin, Monistat-Derm, Mycelelex, Neutraphos, Pancrease, Parafon Forte DSC, Polycitra, Regranex, Reminyl, Renova, Retin-A Micro, Risperdal, Spectrazole, Sporanox, Terazol, Tolectin, Topamax, Tylenol with Codeine, Tylox, Ultracet, Ultram, Vascor and Vermox.

b. The Johnson & Johnson Group provided other improper incentives

491. In addition to marketing the spread, The Johnson & Johnson Group has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing “off-invoice” inducements, The Johnson & Johnson Group provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. The Johnson & Johnson Group has been the target of multiple government investigations

492. In connection with its scheme to inflate AWP, the Johnson & Johnson Group has been investigated by the General Accounting Office and the Office of the Attorney general for the Commonwealth of Massachusetts.

493. In a report published by the GAO, federal investigations have documented fraudulently inflated AWP reported for epoetin alpha (sold by J&J as Procrit). J&J is identified in various annual *Red Book* publications as one of two sources for epoetin alfa. The other source for epoetin alfa is Defendant Amgen.⁶

494. In September 2001, the GAO reported that epoetin alfa accounted for the second highest percentage of Medicare expenditures on drugs in 1999, accounting for 9.5% of spending for prescription drugs by Medicare in 1999 and for 3.4% of all Medicare allowed services. These massive federal expenditures for epoetin alfa, caused by the J&J Group and Amgen’s AWP scheme, as well as the inflated cost to the State, are even more outrageous given the fact that the research and development of epoetin alfa was originally underwritten by grants from the federal government.⁷

⁶ Amgen markets epoetin alfa for use in the treatment of dialysis patients while the right to market epoetin alfa for all other uses is licensed to Defendant J&J.

⁷ Epogen® and Procrit® are based on different uses of a patented process technology developed at Columbia University with support from grants from the NIH. Columbia licensed their technology to Amgen for Epogen® and to Johnson & Johnson for Procrit®. *NIH Response to the Conference Report Request for a Plan to Ensure Taxpayers’ Interests are Protected*, Department Of Health And Human Services National Institutes Of Health, July 2001.

d. J&J Concealed Its AWP Manipulation

495. The Johnson & Johnson Group deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread. J&J routinely required that its customers keep secret the prices they were being charged for J&J drugs. (J&J001022; J&J000110; J&J001430; J&J001483).

15. Novartis

496. Novartis engages in an organization-wide and deliberate scheme to inflate AWPs. Novartis has stated fraudulent AWPs for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Clozaril	clozapine	Antipsychotic (Psychotherapeutic Agent) Used to treat schizophrenia
Combipatch	estradiol & norethindrone acetate	Hormone Used to treat symptoms of menopause
Comtan	entacapone	Antidyskinetic Agent Used in combination with levodopa/carbidopa to treat Parkinson's
Estraderm	estradiol	Antineoplastic; Hormone Used to relieve signs of menopause
Exelon	rivastigmine tartrate	Cholinesterase Inhibitor (Central Nervous System Agent) Used to treat the symptoms of mild to moderate Alzheimer's disease
Femara	letrozole	Antineoplastic Used to treat certain types of breast cancer in women
Lamisil	terbinafine hcl	Antifungal Agent Used to treat fungus infections of the scalp, body, groin, feet, fingernails, and toenails
Lamprene	clofazimine	Antibacterial Agent Used to treat leprosy
Lescol	fluvastatin sodium	HMG-CoA Reductase Inhibitor (Cardiovascular Agent) Used to lower levels of cholesterol and other fats in the blood
Lotensin	benazepril hcl	ACE Inhibitor (Cardiovascular Agent) Used to treat hypertension
Lotensin HCT	benazepril & hctz	ACE Inhibitor (Cardiovascular Agent) Used to treat hypertension

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Lotrel	amlodipine besylate- benazepril hcl	ACE Inhibitor (Cardiovascular Agent) Used to treat hypertension
Miacalcin	calcitonin (salmon)	Calcitonin (Hormone) Used to treat Paget's disease of bone. Also used to prevent continuing bone loss in women with postmenopausal osteoporosis and to treat hypercalcemia
Parlodel	bromocriptine mesylate	Antidyskinetic Agent; Antihyperprolactinemic; Growth Hormone Suppressant Used to treat certain menstrual problems or to stop milk production. Also used to treat infertility and Parkinson's disease
Ritalin	methylphenidate hcl	Central Nervous System Stimulant Used to treat attention-deficit hyperactivity disorder (ADHD) and narcolepsy
Starlix	nateglinide	Antidiabetic Agent Used to treat a type of diabetes mellitus (sugar diabetes) called type 2 diabetes
Tegretol	carbamazepine	Anticonvulsant; Antipsychotic (Psychotherapeutic Agent) Used to control some types of seizures in the treatment of epilepsy
Trileptal	oxcarbazepine	Central Nervous System Agent; Anticonvulsant Used in the treatment of partial seizures
Vivelle	estradiol	Antineoplastic; Hormone Used to relieve signs of menopause
Vivelle-DOT	estradiol	Antineoplastic; Hormone Used to relieve signs of menopause

497. The specific drugs manufactured and/or distributed by Novartis for which relief is currently sought in this case are set forth below or in Appendix A.

498. Novartis controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

499. Novartis's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Novartis's understanding of AWP and intentional manipulation thereof

500. Novartis has engaged in an ongoing deliberate scheme to inflate AWP's and to market the spread to increase the sales of its products.

501. Additional evidence of the phony nature of this defendant's AWP's arises from its manipulation of its reported AWP's in late 2000 and 2001, when it increased its reported AWP's for certain of the drugs identified in Appendix A across the board without any change in product or service offered. If these AWP's were real, price increases would not be uniform and would bear a relationship to some product change. At the same time of these price increases, cost to providers did not increase, further evidencing the phony nature of the AWP's. The specific drugs subject to this manipulation were Clozaril, CombiPatch, Comtan, Diovan, Diovan HCT, Elidel, Estraderm, Exelon, Famvir, Femara, Focalin, Lamisil, Lescol/Lescol XL, Lotensin, Lotensin HCT, Miacalcin Injection & Nasal Spray, Parlodel, Rescula, Ritalin Hydrochloride, Ritalin LA, Starlix, Tegretol, Tegretol-XR, Trileptal, Vivelle/Vivelle-Dot, Voltaren Ophthalmic, Zaditor, and Zelnorm.

b. Novartis provided other improper incentives

502. In addition to marketing the spread, Novartis has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing "off-invoice" inducements, Novartis provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. Novartis has been the target of government investigations

503. In connection with its scheme to inflate AWP's, Novartis has been investigated by the Office of Inspector General of the Department of Health and Human Services. The Office of the Inspector General published a report for the Department of Health and Human Services in 2000 documenting Novartis' inflated AWP for Aredia, its brand of pamidronate disodium.

16. Pfizer

504. Pfizer engages in an organization-wide and deliberate scheme to inflate AWP's. Pfizer has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Accupril	quinapril hcl	ACE Inhibitor (Cardiovascular Agent) Used in the treatment of hypertension
Cardura	doxazosin mesylate	Autonomic Nervous System Agent Used to treat hypertension and benign prostatic hypertrophy
Estrostep FE	norethindrone-ethinyl estradiol-fe	Oral Contraceptive Also used in the treatment of acne
Femhrt 1/5	ethinyl estradiol-norethindrone acetate	Estrogen Combination (Hormone) Used in the treatment of menopause and prevention of postmenopausal osteoporosis
Lipitor	atorvastatin calcium	Antilipemic Agent (Cardiovascular Agent) Used to lower cholesterol
Nardil	phenelzine sulfate	Antidepressant (Psychotherapeutic Agent) Used in the treatment of depression
Neurontin	gabapentin	Anticonvulsant Used in the treatment of epilepsy
Zithromax	azithromycin	Macrolide Antibiotic Agent (Anti-Infective Agent) General antibiotic
Zoloft	sertraline hcl	Serotonin Reuptake Inhibitor (Psychotherapeutic Agent: Antidepressant) Used in the treatment of depression
Zyrtec	cetirizine hcl	Antihistamine Used in the treatment of allergic rhinitis

505. The specific drugs manufactured and/or distributed by Pfizer for which relief is currently sought in this case are set forth below or in Appendix A.

506. Pfizer controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

507. Pfizer's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Pfizer's understanding of AWP and intentional manipulation thereof

508. Pfizer has engaged in an ongoing deliberate scheme to inflate AWP and to market the spread to increase the sales of its products.

b. Pfizer provided other improper incentives

509. In addition to marketing the spread, Pfizer has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing "off-invoice" inducements, Pfizer provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. Pfizer has been the target of government investigations

510. Pfizer has been investigated by the Office of the Inspector General of the Department of Human Health Services and has entered into a \$49 million settlement arising from illegal practices with respect to Lipitor. OIG-HSS found that Pfizer has been providing unrestricted educational grants and rebates that were in fact discounts off the purchase price of Lipitor. Pfizer concealed these discounts from states who were entitled to receive the "best price" for Lipitor.

511. The provision of educational grants and rebates on Lipitor also had the effect of inflating the reported AWP.

17. The Pharmacia Group (Pharmacia and P&U)

512. The Pharmacia Group engages in an organization-wide and deliberate scheme to inflate AWP. The Pharmacia Group has stated fraudulent AWP for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Adriamycin	doxorubicin hydrochloride	Antineoplastic Used in the treatment of various forms of cancer
Adrucil	fluorouracil	Antimetabolite; Antineoplastic Used in the treatment of various forms of cancer
Amphocin	amphotericin b	Antifungal (Anti-Infective Agent) Used in the treatment of serious fungal infections
Celebrex	celecoxib	Analgesic; Antirheumatic Agent Used to relieve some symptoms caused by arthritis
Cleocin-T	clindamycin phosphate (topical)	Antibacterial Agent (Anti-Infective Agent) Used to treat bacterial infections
Cytosar-U	cytarabine	Antineoplastic Used in the treatment of cancer of the blood
Depo-Testosterone	testosterone cypionate	Androgen (Hormone) Used to replace hormones or stimulate growth
Neosar	cyclophosphamide	Alkylating Agent (Antineoplastic) Used in the treatment of various forms of cancer as well as some kidney disease
Solu-Cortef	hydrocortisone sodium succinate	Anti-Inflammatory Agent; Skin and Mucous Membrane Agent Used to provide relief for inflamed areas of the body. Also used as replacement therapy in adrenocortical insufficiency
Solu-Medrol	methylprednisolone sodium succinate	Anti-Inflammatory Agent Used to provide relief for inflamed areas of the body. Also used as replacement therapy in adrenocortical insufficiency
Toposar	etoposide	Antineoplastic Used in the treatment of testicular and lung cancer
Vincasar	vincristine sulfate	Antineoplastic Used in the treatment of various forms of leukemia and cancer
	bleomycin sulfate	Antineoplastic; Antibiotic Agent (Anti-Infective Agent) Used in the treatment of various forms of cancer

513. The specific drugs manufactured and/or distributed by Pharmacia for which relief is currently sought in this case are set forth below or in Appendix A.

514. Pharmacia controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

515. Pharmacia's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Pharmacia's understanding of AWP and intentional manipulation thereof

516. Pharmacia understands that third party reimbursement is based on its published AWPs.

[REDACTED]

517. The Pharmacia Group has engaged in an ongoing deliberate scheme to inflate AWPs. According to one member of the Congressional Ways and Means Committee:

The evidence . . . indicates that [Pharmacia & Upjohn] have knowingly and deliberately inflated their representations of the average wholesale price (“AWP”), wholesale acquisition cost (“WAC”) and direct price (“DP”) which are utilized by the Medicare and Medicaid programs in establishing drug reimbursements to providers.

* * *

[T]hese practices must stop and . . . these companies must return the money to the public that is owed because of their abusive practices.

See Extension of Remarks of U.S. Representative Pete Stark in the House of Representatives, October 3, 2000 (P007545-P007547).

518. In a letter dated October 3, 2000 to Pharmacia (with accompanying exhibits), Representative Stark addressed the Pharmacia Group’s illegal practices:

The manipulated disparities between your company’s reported AWP’s and DP’s are staggering. For example, in 1997, Pharmacia & Upjohn reported an AWP of \$946.94 for 200 mg. of Adriamycin PFS while offering to sell it to American Oncology Resources (AOR) for \$168.00 and to Comprehensive Cancer Center for \$152.00 (Composite Exhibit “1”). Your company then aggressively marketed its cancer drugs to health care providers by touting financial inducements and other types of incentives. Pharmacia & Upjohn created and marketed the financial inducements for the express purpose of influencing the professional judgment of doctors and other health care providers in order to increase the company’s market share.

* * *

Pharmacia & Upjohn’s own internal documents . . . reveal that the company abused its position as a drug innovator in an initial *Phase III* FDA clinical trial for a cancer drug used to treat lymphoma (Composite Exhibit “2”) (emphasis in original).

“ . . . Clinical Research Trials

Initial Phase III Protocol trial for “Oral Idamycin” in lymphomas. This trial will offer AOR \$1.1M [million] in additional revenues. Two hundred twenty-five (225) patients at \$5,000 per patient . . . (emphasis added by Rep. Stark)

The above . . . items are contingent on the signing of the

AOR Disease Management Partner Program. AOR's exclusive compliance to the purchase of the products listed in the contract product attachment is also necessary for the above items to be in effect."

The linking of doctor participation in FDA clinical drug trials to their purchase and administration of profit-generating oncology drugs is entirely inconsistent with the objective scientific testing that is essential to the integrity of the trial.

* * *

It is clear that Pharmacia & Upjohn targeted health care providers, who might be potential purchasers, by creating and then touting the windfall profits arising from the price manipulation. For example, Pharmacia & Upjohn routinely reported inflated average wholesale prices for its cancer drug Bleomycin, 15u, as well as direct prices. The actual prices paid by industry insiders was in many years less than half of what Pharmacia & Upjohn represented. Pharmacia & Upjohn reported that the average wholesale price for Bleomycin, 15u, rose from \$292.43 to \$309.98, while the price charged to industry insiders fell by \$43.15 (Composite Exhibit "4").

* * *

Pharmacia & Upjohn reported price increases in October 1997 with full knowledge that the true prices of the drugs were falling. For example, Composite Exhibit "7" reveals that Pharmacia & Upjohn voluntarily lowered its price of Adriamycin PFS 200 mg to \$152.00 while reporting an AWP of \$946.94:

"Dear Willie,

A (VPR) Voluntary Price Reduction will become effective May 9, 1997. The wholesalers have been notified, however it may take two weeks to complete the transition . . ."

Additionally, internal Pharmacia & Upjohn documents secured through the Congressional investigations show that Pharmacia & Upjohn also utilized a large array of other inducements to stimulate product sales. These inducements, including "educational grants" and free goods, were designed to result in a lower net cost to the purchaser while concealing the actual price beneath a high invoice price. Through these means, drug purchasers were provided substantial discounts that induced their patronage while maintaining the fiction of a higher invoice price – the price that corresponded to reported AWPs and inflated reimbursements from the government. Composite Exhibit "8" highlights these inducements:

AOR/PHARMACIA & UPJOHN PARTNERSHIP PROPOSAL:
 Medical Education Grants. A \$55,000 grant has been committed for 1997 for the AOR Partnership for excellence package including Education/Disease Management, Research Task Force, AOR Annual Yearbook. A \$40,000 grant to sponsor the AOR monthly teleconference. This sponsorship was committed and complete in February 1997 . . .

PHARMACIA & UPJOHN, INC. INTEROFFICE MEMO:
 If needed, you have a "free goods" program to support your efforts against other forms of generic doxorubicin . . .

Use your "free goods" wisely to compete against other generic forms of Adriamycin, not to shift the customer to direct shipments. The higher we can keep the price of Adriamycin, the easier it is for you to meet your sales goals for Adriamycin (emphasis added by Rep. Stark).

(P007613-P007632).

519. Pharmacia's marketing pitches, as quoted by U.S. Rep. Pete Stark in a September 28, 2000 letter to Alan F. Holmer, President of the Pharmaceutical Research and Manufacturers of America, promoted a physician's ability to profit at the expense of Medicare and its beneficiaries:

PHARMACIA: Some of the drugs on the multi-source list offer you savings of over 75% below list price of the drug. For a drug like Adriamycin, the reduced pricing offers AOR a reimbursement of over \$8,000,000 profit when reimbursed at AWP. The spread from acquisition cost to reimbursement on the multi-source products offered on the contract give AOR a wide margin for profit.

(P007548-P007588).

520. In 1997, Pharmacia sent to a clinic a proposal listing the AWP and the contract price at which several drugs would be sold to the provider. The differences are staggering and just a few are noted below:

Drug	AWP	Suggested New Contract Price
Adriamycin (10 mg)	46.00	7.50
Adriamycin (50 mg)	230.00	37.50
Neosar (2 g)	86.00	18.00

Toposar (1 g)	1,330.75	120.00
Vincasar (2 mg)	741.50	7.50

(P007615).

521. According to Pharmacia's own documents, the published AWP's for its drugs were higher than the actual prices provided to wholesalers. In response to government subpoenas, the Pharmacia Group produced numerous price lists setting forth spreads between AWP's and prices apparently offered to wholesalers, providers and other intermediaries.

[REDACTED]

522.

[REDACTED]

b. The Pharmacia Group provided other improper incentives

523. In addition to marketing the spread, The Pharmacia Group has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. By utilizing “off-invoice” inducements, The Pharmacia Group provided

purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

524. The government investigators also uncovered an October 3, 1996 internal memorandum wherein Pharmacia told three oncology sales representatives:

Our competitive intelligence tells us that our pricing on Adriamycin, although higher than generics, is in the “ball park” for you to attain the customers Adriamycin business. If needed, you have a “free goods” program to support your efforts against other forms of generic doxorubicin.

....

You should not have to use “free goods” to steer customer [sic] away from NSS or OTN. OTN and NSS Adriamycin pricing is competitive. Use your “free goods” wisely to compete against other generic forms of Adriamycin, not to shift the customer to direct shipments. The higher we can keep the price of Adriamycin, the easier it is for you to meet your sales goals for Adriamycin.

(PH 024315).

c. The Pharmacia Group has been the target of multiple government investigations

525. In connection with its scheme to inflate AWP's, The Pharmacia Group has been investigated by the Department of Justice, the Texas Attorney General, the California Attorney General, the Massachusetts Attorney General, the Attorney General of the State of Connecticut, the Attorney General of the State of New York, and the Department of Health and Human Services Office of Inspector General.

526. In a report published by the DHHS, the DOJ documented at least 43 instances where the published AWP's for various dosages of drugs manufactured by The Pharmacia Group were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by The Pharmacia Group in the 2001 *Red Book*.

Drug	The Pharmacia Group's 2001 Red Book AWP	DOJ Determined Actual AWP	Difference	Spread
Amphotericin B	\$36.26	\$16.00	\$20.26	127%
Bleomycin Sulfate	\$309.98 ⁸	\$158.67	\$151.31	96%
Clindamycin Phosphate	\$93.60	\$61.20	\$32.40	53%
Cyclophosphamide	\$6.29	\$3.92	\$2.37	60%
Cytarabine	\$8.98	\$4.06	\$4.92	122%
Doxorubicin HCL	\$1104.13	\$150.86	\$953.27	632%
Etoposide	\$157.65	\$9.47	\$148.18	1,565%
Fluorouracil	\$3.20	\$1.47	\$1.73	118%
Hydrocortisone Sodium Succinate	\$2.00	\$1.55	\$.45	29%
Methylprednisolone Sodium Succinate	\$2.05	\$1.45	\$.60	41%
Testosterone Cypionate	\$17.01	\$11.79	\$5.22	44%
Vincristine Sulfate	\$43.23	\$5.10	\$38.13	748%

527. In OIG report OEI-03-00-00310, the government noted that 20 mg of irinotecan, which according to the *Red Book* is manufactured only by The Pharmacia Group, had a Medicare Median of \$117.81 and a Catalog Median of \$98.63, resulting in a spread of 19.45%. (P006398-P006424).

528. The GAO issued a report entitled "Payments for Covered Outpatient Drugs Exceed Providers' Cost" (GAO-01-1118) wherein it found that irinotecan had an Average AWP of \$141.32, the Average Widely Available Discount from AWP to physicians for irinotecan was 22.9%, and the drug constituted 2.0% of the total amount of Medicare spending in 1999. (P005546-P005578).

529. As of April 2000, another Pharmacia Group drug, Toposar® (etoposide), had an AWP of \$28.38. The DOJ found that retailers were buying it for \$1.70. (P006299-006316).

⁸ Calculation based on the AWP listed in the 2000 *Red Book*.

530. Similarly, by letter dated September 25, 2000 to the HCFA Administrator, the Chairman of the Commerce Committee revealed that:

[I]n 1998, Pharmacia-Upjohn's Bleomycin had an AWP of \$309.98, but health care providers could purchase it for \$154.85. In 1997, Pharmacia-Upjohn's Vincasar could be purchased for \$7.50, while the AWP was a staggering \$741.50.

See letter dated May 25, 2000 from U.S. Rep. Thomas J. Bliley to Nancy-Ann Min DeParle, HCFA Administrator. (P007015-P007490).

531. Exhibit 1 to U.S. Rep. Pete Stark's September 28, 2000 letter to Alan F. Holmer, President of the Pharmaceutical Research and Manufacturers of America, reveals that while the AWP for 1 mg of Vincasar® (vincristine sulfate) was \$370.75 in 1997, one physician group's (American Oncology Resources) price in 1997 was only \$4.15. (P007515). Similarly, while the AWP for 2 mg of Vincasar® was \$741.50, AOR's actual pre-April 1997 price was \$7.75 (in fact, The Pharmacia Group had offered to reduce it to \$7.50). *Id.* As of April 2000, Adriamycin had a reported AWP of \$241.36, while the real wholesale price was \$33.43.

18. The Schering-Plough Group (Schering-Plough and Warrick)

532. The Schering Plough Group engages in an organization-wide and deliberate scheme to inflate AWP's. The Schering Plough Group has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Clarinx	desloratadine	Antihistamine Used to relieve the symptoms of hay fever and hives of the skin
Claritin	loratadine	Antihistamine Used to relieve or prevent the symptoms of asthma
Claritin-D	loratadine & pseudoephedrine	Antihistamine Used to treat the nasal congestion, sneezing, and runny nose caused by colds and hay fever
Diprolene	aug betamethasone dipropionate	Antipruritic (Skin & Mucous Membrane Agent) Used to help relieve redness, swelling, itching, and discomfort of many skin problems

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Diprosone	betamethasone dipropionate	Antipruritic (Skin & Mucous Membrane Agent) Used to help relieve redness, swelling, itching, and discomfort of many skin problems
Elocon	mometasone furoate	Antipruritic (Skin & Mucous Membrane Agent) Used to help relieve redness, swelling, itching, and discomfort of many skin problems
Eulexin	flutamide	Antineoplastic Used to treat cancer of the prostate gland
Integrilin	eptifibatide	Cardiovascular Agent Used in the treatment of patients with acute coronary syndrome
Intron-A	interferon alfa-2b	Immunomodulator Used in the treatment of hairy cell leukemia and chronic hepatitis B or C.
Lotrisone	clotrimazole w/ betamethasone	Antifungal Agent (Anti-Infective Agent) Used to treat fungus infections
Nasonex	mometasone furoate (nasal)	Anti-Inflammatory Agent (Nasal Preparation) Relieve the stuffy nose, irritation, and discomfort of hay fever and other allergies
Peg-Intron	peginterferon alfa-2b	Biological Response Modifier Used to treat chronic hepatitis C
Proventil	albuterol sulfate	Bronchodilator (Respiratory Agent) Used to treat the symptoms of asthma, chronic bronchitis, emphysema, and other lung diseases
Rebetol	ribavirin	Biological Response Modifier Used to treat hepatitis C
Sebizon	sulfacetamide sodium	Anti-Infective Agent Used in the treatment of conjunctivitis and other ocular infections
Temodar	temozolomide	Antineoplastic Used to treat a specific type of cancer of the brain in adults whose tumors have returned
Trinalin Rep	azatadine & pseudoephedrine	Antihistamine Used to treat the nasal congestion, sneezing, and runny nose caused by colds and hay fever.
Vanceril	beclomethosone (nasal)	Anti-Inflammatory Agent; Antiasthmatic Used to help prevent the symptoms of asthma
	albuterol	Bronchodilator (Respiratory Agent) Used for relief of bronchospasm in asthma sufferers
	clotrimazole	Antifungal Agent (Anti-Infective Agent) Used to treat yeast (fungus) infections of the vagina

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	griseofulvin ultramicrocrystalline	Antifungal Agent (Anti-Infective Agent) Used to treat fungus infections of the skin, hair, fingernails, and toenails
	oxaprozin	Central Nervous System Agent; Antipyretic (Analgesic) Used in the treatment of osteoarthritis and rheumatoid arthritis
	perphenazine	Antiemetic (Gastrointestinal Agent); Antipsychotic Agent (Psychotherapeutic Agent) Used to treat serious mental and emotional disorders. Also used to relieve moderate to severe pain in some hospitalized patients
	potassium chloride	Electrolytic Agent Used to prevent and treat potassium deficit secondary to diuretic or corticosteroid therapy
	sodium chloride	Flush; Abortifacient Used to remove medicine and blockage from intravenous (IV) catheter. Also used to induce abortion
	sulcrafate	Gastrointestinal agent Used for short term treatment of duodenal ulcer
	theophylline er	Bronchodilator (Respiratory Agent) Used to treat and/or prevent the symptoms of bronchial asthma, chronic bronchitis, and emphysema

533. The specific drugs manufactured and/or distributed by The Schering Plough Group for which relief is currently sought in this case are set forth below or in Appendix A.

534. The Schering Plough Group controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

535. The Schering Plough Group's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. The Schering Plough Group's understanding of AWP and intentional manipulation thereof

536.

[REDACTED]

537.

[REDACTED]

538. In a report to Congress, the GAO reported that albuterol sulfate was one of a small number of products that accounted for the majority of Medicare spending and volume. Albuterol sulfate accounted for 6.3% of total Medicare spending, ranking fifth out of more than 400 covered drugs. Albuterol sulfate ranked first for volume of units covered, accounting for 65.8% of total units reimbursed. *See* GAO Report to Congressional Committees, "Payments for Covered Outpatient Drugs Exceed Providers' Cost," Tables 1 and 2, pp. 7-8 (GAO-01-0118

(P005546-005578)). The Schering Plough Group is one of three companies noted by the DOJ as manufacturing albuterol. *See* DHHS report, AB-00-86 (P006299-006316).

539. According to The Schering Plough Group's own documents, the published AWP's for most of its drugs were higher than the actual prices provided to wholesalers.

540. In response to government subpoenas, The Schering Plough Group produced numerous price lists setting forth spreads between AWP's and prices apparently offered to wholesalers, providers and other intermediaries.

[REDACTED]

[REDACTED]

541.

[REDACTED]

b. The Schering Plough Group provided other improper incentives

542. In addition to marketing the spread, The Schering Plough Group has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a

high invoice price. By utilizing “off-invoice” inducements, The Schering Plough Group provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. The Schering Plough Group has been the target of multiple government investigations

543. In connection with its scheme to inflate AWP, The Schering Plough Group has been investigated by the Department of Justice, Texas Attorney General, West Virginia Attorney General, California Attorney General, California Bureau of Medi-Cal Fraud and Elder Abuse, and the Department of Health and Human Services Office of Inspector General, and the U.S. Attorney for the District of Massachusetts.

544. On May 30, 2003, Schering Plough announced that the U.S. Attorney for the District of Massachusetts had advised that its subsidiary, Schering Corporation, is the subject of a federal grand jury investigation. Schering Plough is the target of a criminal investigation involving: (i) providing remuneration, such as drug samples, to providers to induce the purchase of Schering products for which payment was made through federal health care programs; (ii) selling misbranded or unapproved drugs; (iii) submitting false wholesale pricing information for its pharmaceutical products to the government; and (iv) destroying evidence and obstructing justice relating to the government’s investigation. *See* Schering Plough Press Release dated May 30, 2003, located at <http://www.sch-plough.com/news/2003/business/20030530.html>; “Schering Plough expects indictment,” *The Philadelphia Inquirer*, at C3 (May 31, 2003). Moreover, according to Schering Plough’s Form 10-K for the year 2000, this investigation has focused on “whether the AWP set by pharmaceutical companies for certain drugs improperly exceeds the average prices paid by dispensers . . . and other pricing and/or marketing practices.”

545. A Medicaid investigation by the Texas Attorney General revealed that The Schering-Plough Group defrauded the State of Texas \$14.5 million. Investigators determined that The Schering-Plough Group provided the greatest “spread” amongst the drug companies

selling albuterol in Texas, and thereby obtained the largest market share for albuterol. The Schering-Plough Group sold a box of albuterol to pharmacies for \$13.50, while it charged the Texas Medicaid program \$40.30, a 200% increase. *See Cornyn Sues Three Drug Companies for Medicaid Fraud*, Press Release by the Office of the Attorney General, State of Texas, Sept. 7, 2000. (www.oag.state.tx.us.gov)

546. On October 11, 2001, the West Virginia Attorney General filed suit against Warrick, alleging that Warrick defrauded state agencies and citizens by deliberately overstating the AWP for certain drugs, including albuterol, from approximately 1995 until December 2000.

547. In a report published by the DHHS (AB-00-86 (P006299-006316)), the DOJ documented at least one instance where the published AWP for various dosages of albuterol sulfate manufactured by The Schering Plough Group were substantially higher than the actual prices listed by wholesalers. The following figures compare the DOJ's determination of an accurate AWP for one particular dosage, based upon wholesalers' price lists, with the AWP reported by The Schering Plough Group in the 2001 *Red Book*: The Schering-Plough Group reported to *Red Book* an AWP of \$30.25 for albuterol sulfate, yet the DOJ determined the actual AWP to be \$9.16, or \$21.09 less.

548. As stated in a May 4, 2000, letter from U.S. Rep. Tom Bliley, Chairman of the Congressional Committee on Commerce, to Raman Kapur, President of Warrick:

I am writing to you because one of the drugs reflecting a significant variation between the AWP-based prices paid by Medicare and the prices generally charged to private sector purchasers is albuterol sulfate, a drug manufactured by Warrick Pharmaceuticals.

(P006938-006941).

549. In his May 4, 2000, letter, Bliley outlined The Schering Plough Group's scheme with respect to the prescription drug albuterol sulfate. The government's investigation uncovered a significant spread between the amount Medicare reimbursed for albuterol sulfate and the amount the Schering-Plough Group actually charged. U.S. Rep. Bliley stated:

The OIG [Office of the Inspector General] has determined that the Medicare-allowed amount for albuterol sulfate, a pharmaceutical product sold by your company, in the Fiscal Year 1996 was \$.42. The OIG further estimated that the actual wholesale price of this drug was \$.15 and the highest available wholesale price that the OIG was able to identify was \$.21.

Id.

19. The Sicor Group (Sicor, Gensia and Gensia Sicor)

550. The Sicor Group engages in an organization-wide and deliberate scheme to inflate AWP's. The Sicor Group has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
	acyclovir sodium	Anti-Infective Agent Used in the treatment of herpes infections
	amikacin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat respiratory tract, urinary tract, bone, skin and soft tissue infections
	amphotericin b	Antifungal Agent (Anti-Infective Agent) Used to help the body overcome serious fungus infections
	doxorubicin hydrochloride	Antineoplastic Used in the treatment of ovarian cancer and AIDS-related Kaposi's sarcoma
	etoposide	Mitotic Inhibitor (Antineoplastic) Used in the treatment of testicular neoplasm and small cell cancer of the lung
	leucovorin calcium	Antianemic Agent (Blood Modifier) Used in the treatment of anemia
	pentamidine isethionate	Anti-Infective Agent Used in the treatment of pneumonia
	tobramycin sulfate	Antibiotic Agent (Anti-Infective Agent) Used to treat severe infection

551. The specific drugs manufactured and/or distributed by The Sicor Group for which relief is currently sought in this case are set forth below or in Appendix A.

552. The Sicor Group controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

553.

[REDACTED]

554. The Sicor Group's scheme to inflate its reported AWP and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. The Sicor Group's understanding of AWP and intentional manipulation thereof

555. The Sicor Group has engaged in an ongoing deliberate scheme to inflate AWPs. For example, by letter dated September 25, 2000 to the HCFA administrator, the Chairman of the Commerce Committee revealed that: "[I]n 1998, a health care provider could buy Gensia's

Etoposide for \$14.00, while the AWP used to determine Medicare reimbursement was \$141.97.”
(P007015-P007490).

556. The Sicor Group’s marketing strategies further demonstrate its fraudulent practices. In a marketing document prepared by Gensia and obtained by the government in its investigation, Gensia stated:

Concentrate field reps on the top 40 AIDS hospitals using a \$54.00 price in conjunction with a 10% free goods program to mask the final price. Provides the account with an effective price of \$48.60 per vial.

See letter dated September 28, 2000 from U.S. Rep. Pete Stark to Alan F. Holmer, President of the Pharmaceutical Research and Manufacturers of America. (P007512).

557. Certain handwritten notations appear on this same marketing document comparing the AWP with other prices used for the same drug:

FSS	\$44.95
Whls	\$71.00
Distr.	\$51.50
AWP	\$109.20

(P007532).

558.

[REDACTED]

559.

[REDACTED]

560. According to The Sicor Group's own documents, the published AWP's for its drugs were higher than the actual prices provided to wholesalers. In response to government subpoenas, The Sicor Group produced numerous price lists setting forth spreads between AWP's and prices apparently offered to wholesalers, providers and other intermediaries.

[REDACTED]

561.

[REDACTED]

562.

[REDACTED]

[REDACTED]

563.

[REDACTED]

564. If the true cost was decreasing as set forth above, then the AWP should have been decreasing as well.

b. The Sicor Group provided other improper incentives

565. In addition to marketing the spread, The Sicor Group has utilized other impermissible inducements to stimulate sales of its drugs.

[REDACTED]

c. The Sicor Group has been the target of multiple government investigations

566. In connection with its scheme to inflate AWP's, The Sicor Group has been investigated by the Department of Justice, Department of Health and Human Services Office of Inspector General, the Texas Department of Health, and the California Attorney General.

567. In a report published by the DHHS, the DOJ documented at least 17 instances where the published AWP's for various dosages of drugs manufactured by The Sicor Group were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ's determination of an accurate AWP for that particular dosage, based upon wholesalers' price lists, with the AWP reported by The Sicor Group in the 2001 *Red Book*.

Drug	The Sicor Group's 2001 Red Book AWP	DOJ Determined Actual AWP	Difference	Spread
Acyclovir Sodium	\$125.00 ⁹	\$100.00	\$25.00	25%
Amikacin Sulfate	\$87.50	\$72.68	\$14.82	20%
Tobramycin Sulfate	\$342.19	\$6.98	\$335.21	4,802%

(P006299-006316).

20. TAP

568. TAP engages in an organization-wide and deliberate scheme to inflate AWP's. TAP has stated fraudulent AWP's for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Prevacid	lansoprazole	Proton Pump Inhibitor (Gastrointestinal Agent) Used in the short-term treatment of duodenal ulcer, erosive esophagitis and gastroesophageal reflux disease

569. The specific drugs manufactured and/or distributed by TAP for which relief is currently sought in this case are set forth below or in Appendix A.

570. TAP controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

571. TAP's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. TAP's understanding of AWP and intentional manipulation thereof

572. According to Criminal Information filed against several doctors and the Indictment filed against six former TAP employees and a urologist, TAP referred its practice of

⁹ Calculation based on the AWP listed in the 2000 Red Book.

inflating the AWP for Lupron and the corresponding inducement to the physicians as its "Return to Practice" program.

573. At various times, TAP employees would conduct a "Business Review Meeting" with individual doctors or their staff to explain in detail how a doctor could make money by buying Lupron® and exploiting the spread.

574. TAP created sophisticated computer programs, including spreadsheets for use with physicians, to further explain how "Return to Practice" worked and how much money a physician could make from the spread. These computer programs were loaded onto laptop computers used by sales representatives and taken directly into physician's offices.

575. TAP knew and understood that, because Medicare and other insurers relied upon the Publishers to establish AWP, and because TAP could precisely control the published AWP, TAP could increase whenever they so desired the profit obtained by physicians.

b. TAP provided other improper incentives

576. In addition to marketing the spread, TAP has utilized other impermissible inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price.

577. For example, TAP has pled guilty to illegally conspiring with medical providers to provide free samples which would then be billed to Medicare. In an October 3, 2001, press release that referenced the guilty plea, TAP's president, Thomas Watkins, stated:

We admit that TAP provided free samples of Lupron to a number of physicians, primarily in the early to mid-1990s, with the knowledge that those physicians would seek and receive reimbursement. The billing for free samples is wrong, and it should never have happened.

578. TAP has also provided and/or arranged for many other non-public financial inducements to stimulate the sales of its drugs. Such inducements included volume discounts, rebates, off-invoice pricing, free goods, credit memos, consulting fees, debt forgiveness and

grants. All of these incentives are designed to lower the cost of the drug to the medical provider while concealing the actual cost.

579. For example, the Indictment alleges three specific instances when TAP employees offered an HMO, a urology practice and a hospital unrestricted “educational grants” of more than \$75,000 to continue their use of Lupron. It offered Tufts HMO \$65,000 in grants.

580. Another way that TAP funneled illicit payments to physicians was through the “TAP into the Future” program, which consisted of providing physicians with all-expense paid weekends at luxurious resorts. These junkets were disguised as educational or consulting programs, with all of the doctors in attendance designated as “consultants” even though the doctors who attended did not do anything that could reasonably be deemed consulting services.

581. As set forth above, TAP’s scheme to inflate its reported AWP’s and market the resulting spread to increase the market share of its drugs and its use of other “off invoice” rebates and financial inducements to its customers has resulted in excessive overpayments by the State, Patients and other payors.

c. TAP has been the target of multiple government investigations

582. In connection with its scheme to inflate AWP’s, TAP has been investigated by the Department of Justice.

583. On October 13, 2001, the United States Attorney in Boston, Massachusetts announced that TAP had agreed to pay \$875 million to resolve criminal charges and civil liabilities in connection with its fraudulent pricing and marketing practices for the drug named Lupron®. As part of the agreement:

a TAP agreed to plead guilty to a conspiracy to violate the Prescription Drug Marketing Act, 21 U.S.C. §§ 331(t) and 333(b), and to pay a \$290 million criminal fine, the largest criminal fine ever in a health care fraud prosecution. The plea agreement between the United States and TAP specifically stated that TAP’s criminal conduct caused the Government losses of \$145,000,000;

b. TAP agreed to pay the United States Government \$559,483,560 for filing false and fraudulent claims with the Medicare and Medicaid programs as a result of TAP's fraudulent drug pricing schemes and sales and marketing misconduct;

c. TAP agreed to pay the fifty states and the District of Columbia \$25,516,440 for filing false and fraudulent claims with the States, as a result of TAP's drug pricing and marketing misconduct, and for TAP's failure to provide state Medicaid programs TAP's best price for Lupron®, as required by law;

d. TAP agreed to comply with the terms of a sweeping Corporate Integrity Agreement that, among other things, significantly changes the manner in which TAP supervises its marketing and sales staff and ensures that TAP will report to the Medicare and Medicaid programs the true average sale price for drugs reimbursed by those programs;

e. Abbott and Takeda agreed to cooperate fully with the ongoing government investigation of TAP and its former officers and employees in exchange for the United States declining prosecution of Abbott and Takeda for conduct relating to Lupron®; and

f. An Indictment was unsealed in the District of Massachusetts against six current or former TAP employees (including an account executive, three District Managers, a National Accounts Manager and the former Vice President of Sales), and a urologist, alleging that they conspired to (i) bill Medicare for free samples of Lupron® and (ii) market Lupron® using the "spread" and the "return to practice" program.

The TAP defendants have been sued in a class action in connection with their fraudulent pricing and marketing practices for Lupron®.

584. At a hearing in the criminal matter, which has an extensive record, United States District Court Judge William G. Young found:

This has been a gross abuse of the Medicare/Medicaid repayment system, knowing, intelligent. You have demonstrated, and it's all been confirmed in open court, and I don't want anyone forgetting about the fact that this company, not under its present

management, knowingly abused the public trust in a most, and I use my words carefully, despicable way.

United States v. TAP Pharm. Prods., Inc., No. CR-01-10354-WGY (D. Mass. Dec. 6, 2001).

d. TAP concealed its AWP manipulation

585. TAP deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread.

586. For example, TAP instructed physicians not to report the true price they paid for Lupron. According to the Indictment, a TAP Senior Marketing executive, Alan MacKenzie, advised TAP's sales force to:

tell physicians that if doctors disclosed their invoice costs to the Medicare Program, that Program would take steps to reduce the maximum payment allowed for Lupron and thus reduce the physician's profit for Return to Practice.

587. MacKenzie also told the sales force to caution doctors not to discuss their price discounts with other physicians and instructed TAP employees to tell urologists that:

by discussing your costs of Lupron with other physicians, you run the risk of that information getting back to HCFA. If HCFA then realizes that AWP is not a true reflection of the price, the AWP could be affected, thus lowering the amounts you may charge.

588. A presentation to TAP's sales representatives included the same statements listed above, as well as directions for the leader of the presentation, which stated:

The main point to make to physicians is that confidentiality clause is a protection for them. If word is leaked back to HCF/Medicare that the cost of Lupron is going down, they very well may take steps in reducing allowable. This tactic should help prevent physicians talking amongst themselves.

21. Watson

589. Watson engages in an organization-wide and deliberate scheme to inflate AWPs. Watson has stated fraudulent AWPs for all or almost all of its drugs, including those set forth below.

Brand Name (if applicable)	Generic Name	Therapeutic Category/Usage
Ferlecit	sodium ferric gluconate complex in sucrose injection	Iron Preparation (Blood modifier) Used for treatment of anemia in patients undergoing hemodialysis
InfeD	iron dextran	Iron Preparation (Blood modifier); Nutritional Supplement Used for treatment of iron deficiency
	dexamethasone acetate	Hormone; Glucocorticoid Used to treat inflammatory conditions, hematologic disorders and cerebral adema
	dexamethasone sodium phosphate	Hormone; Glucocorticoid Used to treat inflammatory conditions, hematologic disorders and cerebral adema
	diazepam	Central Nervous System Agent Used to treat status eplipeticus and anxiety disorders. Also used as an amnesic prior to surgical procedures
	estradiol	Estrogen (Hormone) Used for treatment of menopausal symptoms and postmenopausal osteoporosis
	fluphenazine hcl	Central Nervous System Agent; Psychotherapeutic Agent Used to manage psychotic disorders
	gemfibrozil	Antilipemic Agent (Cardiovascular Agent) Used to lower cholesterol
	gentamicin sulfate	Anti-Infective Agent Used as a general antibiotic to treat serious gastrointestinal, respiratory, bone, skin and soft tissue infections
	imipramine hcl	Central Nervous System Agent; Psychotherapeutic Agent Used in the treatment of depression
	lorazepam	Central Nervous System Agent Used for treatment of anxiety disorders
	nadolol	Antihypertensive (Cardiovascular Agent) Used in the treatment of hypertension and management of angina
	perphenazine	Central Nervous System Agent; Psychotherapeutic Agent Used to manage psychotic disorders
	propranolol hcl	Beta Adrenergic Blocking Agent (Cardiovascular Agent) Used to treat hypertension
	ranitidine hcl	Histamine Receptor Antagonist (Gastrointestinal Agent) Used for treatment of duodenal ulcer, gastric ulcer, gastroesophagael disease and heartburn
	vancomycin hcl	Antibiotic Agent (Anti-Infective Agent) Used as a general antibiotic
	verapamil hcl	Calcium Channel Blocker (Cardiovascular Agent) Used in the treatment of tachyarrhythmia, angina and hypertension

590. The specific drugs manufactured and/or distributed by Watson for which relief is currently sought in this case are set forth below or in Appendix A.

591. Watson controlled and set the AWP's for all of its drugs, including those appearing in Appendix A, through direct communications with industry compendia.

[REDACTED]

592. Watson's scheme to inflate its reported AWP's and market the resulting spread to increase the market share of its drugs has resulted in excessive overpayments by the State of Montana and Montana citizens.

a. Watson's understanding of AWP and intentional manipulation thereof

593.

[REDACTED]

594.

[REDACTED]

595.

[REDACTED]

596.

[REDACTED]

597. In response to government subpoenas, Watson produced numerous price lists setting forth spreads between AWP and prices offered to wholesalers, providers and other intermediaries.

[REDACTED]

598.

[REDACTED]

b. Watson provided other improper incentives

599. In addition to marketing the spread, Watson has utilized other inducements to stimulate sales of its drugs. These inducements were designed to result in a lower net cost to the provider while concealing the actual wholesale price beneath a high invoice price. In one

instance in May 2000, Schein offered “Priority Customers” an additional 5% discount on Ferrlecit “off invoice” for all purchases made that month. (MDLW15896.) By utilizing “off-invoice” inducements, Watson provided purchasers with substantial discounts meant to gain their patronage while maintaining the fiction of a higher wholesale price.

c. Watson has been the target of multiple government investigations

600. In connection with its scheme to inflate AWP, Watson has been investigated by the Department of Justice, the Department of Health and Human Services Office of Inspector General, and the State of California.

601. In a report published by the DHHS (AB-00-86), the DOJ documented at least 12 instances where the published AWP for various dosages of drugs manufactured by Watson were substantially higher than the actual prices listed by wholesalers. The chart below sets forth the drugs identified by the DOJ and the spread associated with one particular dosage of each drug. These figures compare the DOJ’s determination of an accurate AWP for that particular dosage, based upon wholesalers’ price lists, with the AWP reported by Watson in the *Red Book*.

Drug	Watson’s 1998-2001 <i>Red Book</i> AWP	DOJ Determined Actual AWP	Difference	Spread
Dexamethasone Acetate	\$46.45 (1998)	\$11.50	\$34.95	304%
Dexamethasone Sodium Phosphate	\$93.04 (2001)	\$1.08	\$91.96	851%
Diazepam	\$18.15 (2000)	\$2.50	\$15.65	626%
Gentamicin Sulfate	\$114.10 (1999)	\$1.18	\$112.92	957%
Iron Dextran	\$377.04 (2001)	\$24.69	\$352.35	1,427%
Testosterone Ethanate	\$42.10 (2001)	\$13.39	\$28.71	214%
Vancomycin HCL	\$70.00 (1998)	\$3.84	\$66.16	1,567%

(P006299-P006316).

d. Watson Concealed Its AWP Manipulation

602. Watson deliberately acted to conceal its fraudulent reporting and marketing of the AWP spread.

[REDACTED]

Watson effectively hid the AWP spread.

VIII. DEFENDANTS' "BEST PRICE" FRAUDS

A. Medicaid Drug Rebate Program

603. For a manufacturer's drug to be eligible for Medicaid coverage, the manufacturer must sign a drug rebate agreement with the Center for Medicare and Medicaid Services ("CMS"). Mont. Admin. R. 37.86.1102(6)(b); 42 U.S.C. § 1396r-8.

604. Pursuant to this agreement, the manufacturer pays quarterly rebates intended to afford Medicaid access to a manufacturer's "Best Price."

605. The rebates are calculated as follows.

606. For all drugs other than single source drugs and innovator multiple source drugs (*i.e.*, generics), the rebate is equal to 11% of the drug's AMP. 42 U.S.C. § 1396r-8(c)(3).¹⁰

607. AMP is the average price paid to the manufacturer for the drug in the United States during the rebate period by wholesalers for drugs distributed to the retail pharmacy class of trade, after deducting customary prompt pay discounts. 42 U.S.C. § 1396r-8(k). The model Rebate Agreement provides a more detailed definition:

[T]he average unit price paid to the Manufacturer for the drug in the States by wholesalers for drugs distributed to the retail class of trade (excluding direct sales to hospitals, health maintenance organizations and to wholesalers where the drug is relabeled under that distributor's national drug code number). Federal Supply Schedule prices are not included in the calculation of AMP. ***AMP includes cash discounts allowed and all other price reductions (other than Medicaid rebates), which reduce the actual price paid.*** It is calculated as a weighted average of prices for all the Manufacturer's package sizes for each Covered Outpatient Drug sold by the Manufacturer during that quarter. Specifically, it is calculated as Net Sales divided by numbers of units sold, excluding free goods (*i.e.* drugs or any other items given away, but not contingent on any purchase requirements).

¹⁰ The percentage was 10% for rebate periods prior to January 1, 1994.

Rebate Agreement at ¶ 1(a) (emphasis added).

608. For each dosage form and strength of single source and innovator multiple source drugs (*i.e.*, “brand name” drugs), the rebate is the greater of: (i) the AMP less the best price; or (ii) AMP multiplied by the “minimum rebate percentage,” which is presently 15.1%. 42 U.S.C. § 1396r-8(c)(1)(A).¹¹ The rebate is adjusted upward for any price increase for a product that exceeds the increase in the Consumer Price Index-Urban for all items since the fall of 1990. 42 U.S.C. § 1396r-8(c)(2).

609. “Best Price” means, with respect to single source drugs and innovator multiple source drugs, the *lowest price* at which the manufacturer sells the drug to any purchaser in the United States (including any wholesaler, retailer, provider, health maintenance organization, nonprofit entity, or governmental entity¹²) during the rebate quarter. The Best Price *shall be inclusive* of cash discounts, free goods, volume discounts and rebates (other than rebates under the Medicaid statute); shall be determined without regard to special packaging, labeling or identifiers on the dosage form or product or package; and shall not take into account prices that are nominal in amount. 42 U.S.C. § 1396r-8(c)(1)(C). The model Rebate Agreement published on the CMS website adds that “[t]he best price for a quarter shall be adjusted by the manufacturer if cumulative discounts, rebates or other arrangements subsequently adjust the prices actually realized.” Rebate Agreement at ¶ 1(d).

610. The OIG recently reemphasized the importance of accurately reporting AMPs and Best Prices in its April 2003 report titled “Compliance Program Guidance for Pharmaceutical Manufacturers:” “Given the importance of the Medicaid Rebate Program, as well as other programs that rely on Medicaid Rebate Program benchmarks (such as the 340B Program . . .),

¹¹ The minimum rebate percentages by rebate period are as follows: 12.5% after Dec. 31, 1990 and before Oct. 1, 1992; 15.7% after Sept. 30, 1992 and before Jan. 1, 1994; 15.4% after Dec. 31, 1993 and before Jan. 1, 1995; 15.2% after Dec. 31, 1995 and before Jan. 1, 1996; 15.2%; and 15.1% after Dec. 31, 1995: 15.1%.

¹² But excluding the Indian Health Service, the Department of Veterans Affairs, the Department of Defense, the Public Health Service, prices charged under the Federal Supply Schedule of the General Services Administration, prices used under a State pharmaceutical assistance program, and any depot prices and single award contract prices of any federal agency.

manufacturers should pay particular attention to ensuring that they are calculating Average Manufacturer Price and Best Price accurately and that they are paying appropriate rebate amounts for their drugs.” OIG COMPLIANCE PROGRAM at 12.

611. The OIG also reemphasized the importance of including all discounting arrangements in best price:

Discounting arrangements are prevalent in the pharmaceutical industry and deserve careful scrutiny particularly because of their potential to implicate the Best Price requirements of the Medicaid Rebate Program. Because the Medicaid Rebate Program in many instances requires that states receive rebates based on the Best Price offered by a pharmaceutical manufacturer to other purchasers, manufacturers have a strong financial incentive to hide *de facto* pricing concessions to other purchasers to avoid passing on the same discount to the states. Because of the potential direct and substantial effect of such practices on federal health care program expenditures and the interest of some manufacturers in avoiding price concessions that would trigger rebates to the states, any remuneration from a manufacturer to a purchaser, however characterized, should be carefully scrutinized. [OIG COMPLIANCE PROGRAM at 18.]

B. Defendants Have Reported False AMP And Best Price Information, Resulting In The Underpayment Of Drug Rebates

612. In keeping with their artificial price inflation scheme, each defendant did not report the actual Best Price or AMP, but instead (i) reported higher prices and (ii) excluded discounts and other inducements offered to physicians, such as free goods, volume discounts, rebates, educational grants and other programs that lower the providers’ actual cost of the drugs, that resulted in lower prices than the prices reported to the Medicaid Program (and, consequently, the payment of lower rebates).

613. Excluding sales to HMO repackagers from drug manufacturer Best Price determinations has been an area of documented abuse. Sales to HMO repackagers are specifically required to be included in the Best Price, yet some manufacturers have failed to do so.

614. In 2001, OIG documented that, for the manufacturers of the top 200 Medicaid reimbursed drugs for Fiscal Year 1999, seven manufacturers excluded sales to eight repackagers, three of which were HMO repackagers.¹³ As a result, Medicaid drug rebates totaling \$80.7 million for Fiscal Year 1999 were lost. In Fiscal year 1998, drug rebates totaling \$27.8 million were lost because sales to HMOs were excluded from Best Price determinations. In short, these drug manufacturers were selling the drugs to the repackagers at prices significantly below the manufacturers' reported Best Prices. In some instances, the sales to the HMOs were at prices as much as 75 percent below the reported Best Price. OIG MEDICAID DRUG REBATES – SALES TO REPACKAGERS EXCLUDED FROM BEST PRICE DETERMINATIONS at 1, 4 (March 2001).

615. Another method by which drug manufacturers “hide” rebates that go unincluded in their AMP and Best Price reporting is through the use of “credit memos.” Drug manufacturers rarely print and mail a physical check when they provide rebates, because they create a paper trail that is identifiable as a rebate. Instead, they issue “credit memos” electronically through a wholesaler’s computer system. Furthermore, manufacturers also disguise the purpose of the credit memo by noting, for instance, that the credit memo was issued for “returned goods” when, in fact, it was not. On information and belief, all defendants have used credit memos to provide discounts and/or rebates that are then not included in the AMP and Best Prices reported by defendants each quarter.

616. Some exemplary misconduct in the arena of Best Price reporting generally include the following:

1. GSK: Flonase and Paxil

617. After an investigation by the United States Attorney’s Office for the District of Massachusetts, defendant GSK agreed to pay \$87,600,922 in damages and penalties to settle charges relating to misrepresenting best prices for Fluticasone Propionate (Flonase), a nasal spray, and Paroxetine HCL (Paxil), an anti-depressant.

¹³ The OIG report did not identify the drugs or the manufacturers.

618. Through a private labeling agreement with Kaiser Permanente, an HMO in California, GSK manufactured, packaged and shipped Flonase and Paxil to Kaiser, but substituted Kaiser NDC numbers for the GSK NDC numbers on the label.

619. The purpose of the private labeling agreement was to provide Kaiser additional price discounts on these drugs without having to report the discounted price as GSK's Best Price, thereby avoiding the obligation to pay additional rebates to Medicaid under the Medicaid Rebate Program.

620. The dates at issue are: First Quarter 1997 through First Quarter 2000 for Flonase; Third Quarter 2000 for Paxil.

2. Bayer: Cipro and Adalat CC

621. Bayer private labeled Cipro, an antibiotic and nifedine, for Kaiser beginning August 1, 1995. Under this arrangement, Bayer manufactured, packaged and shipped Cipro to Kaiser as before the agreement. The only change was that Bayer substituted the Kaiser NDC number for the Bayer NDC number on the label and added the words "Distributed by Kaiser Foundation Hospitals" to the label for the product shipped to Kaiser.

622. The purpose of the private labeling arrangement was to provide Kaiser \$1.5 million annually in additional price discounts on Cipro without reporting the new discounted price as Bayer's best price, thereby avoiding the obligation to pay additional rebates to Medicaid.

623. In April 1997, Bayer began private labeling Adalat CC, an anti-hypertensive, for Kaiser. In 1998, Bayer began private labeling Adalat CC for another HMO named PacificCare and selling the private labeled Adalat CC to PacificCare at a discounted price (although the discounted price to PacificCare did not set the best price).

624. Bayer provided Kaiser additional price discounts on Adalat CC without reporting the newly discounted price to the Medicaid rebate program, thereby avoiding the payment of additional rebates.

625. Furthermore, in June 1999, Bayer provided false information to DHHS in a DHHS audit of Best Price calculations in connection with repackagers and relabelers. More specifically, Bayer misrepresented that (i) a higher priced package of Cipro was private labeled for Kaiser when it was not, and (ii) the actual price at which Bayer sold Cipro to Kaiser was higher than Bayer's reported Best Price.

626. Bayer also omitted a \$100,000 payment to a wholly owned subsidiary of PacificCare when reporting its Best Price for Adalat CC.

627. As a result of the investigation by the United States Attorney's Office for the District of Massachusetts, defendant Bayer agreed to (i) plead *guilty* to a felony violation of the Prescription Drug Marketing Act (12 U.S.C. §§ 331(p), 333(a)(2) and 360(j)), (ii) pay a \$5,590,800 *criminal* fine, and (iii) pay approximately \$242M in civil damages and penalties.

3. AstraZeneca: Zoladex

628. Zoladex is a physician-administered drug used largely as a treatment for prostate cancer.

629. An investigation conducted by United States Attorney's Office for the District of Delaware revealed that AstraZeneca knowingly misreported and underpaid Medicaid rebates for Zoladex by failing to include in its reported Best Price off invoice price concessions provided in various forms including, but not limited to, cash discounts in the form of grants, services, freegoods contingent on a purchase requirement, volume discounts and rebates.

630. As noted earlier, the investigation resulted in a criminal guilty plea and the payment of \$355 million in criminal penalties and civil damages and penalties, part of which related to the Zoladex best price scam.

4. Pfizer: Lipitor

631. In 1999, Warner-Lambert (now part of defendant Pfizer) offered and paid educational grants to a managed care organization in exchange for the MCO's agreement to extend unrestricted formulary status to Warner-Lambert's Lipitor drug.

632. Contrary to the requirements of the Medicaid Drug Rebate Program, the value of the grants was not reported to CMS in the Best Price. As a result, Warner-Lambert underpaid rebates due the states by about \$21 million.

633. Pfizer recently settled the charges by paying \$49 million. OIG SEMIANNUAL REPORT TO THE CONGRESS (OCTOBER 2002-MARCH 2003) at 22.

634. On information and belief for the drugs identified for each defendant, as having inflated AWP, due to the provisions of rebates, free samples, discounts and the other devices set forth above, the creation of a phony AWP also resulted in the best price not being paid to the state.

IX. DEFENDANTS' CONCEALMENT OF THE TRUTH AND TOLLING OF STATUTES OF LIMITATION

635. Each defendant concealed its fraudulent conduct from the State of Montana and others by controlling the process by which the AWP for drugs were set. Defendants prevented the State of Montana and others from knowing what the actual pricing structures for these drugs were, and failed to inform them of the usage of free samples and the provision of other financial incentives to providers and other intermediaries to lower their respective costs for the drugs. Moreover, defendants' fraudulent conduct was of such a nature as to be self-concealing.

636. Each defendant closely guarded its pricing structures and marketing plans from public disclosure. For example, a recent CMS Health Care Industry Market Update (dated January 10, 2003) stated that drug "price discounts are closely guarded as competitive information." See p. 39.

637. Each defendant also concealed its fraudulent conduct by instructing providers and others not to report the prices they paid for drugs.

638. Each defendant also worked with and motivated provider and intermediary trade associations to halt any investigations or change in the AWP system.

639. Each defendant's efforts to conceal its pricing structures for drugs is evidence that it knew that its conduct was fraudulent.

640. Thus, each defendant concealed that (i) its AWP's were highly-inflated (and were inflated to cause the Montana Medicaid Program and other reimbursement programs and Patients making co-pays to overpay for drugs); (ii) it was manipulating the AWP's of the drugs; (iii) its inflated AWP's greatly exceeded the average of the wholesale prices based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to the defendant in conducting its ordinary business affairs; and (iv) it was not reporting true Best Prices and paying the full rebates due Medicaid.

641. Montana was diligent in pursuing an investigation of the claims asserted in this Second Amended Complaint. Through no fault of its own, Montana did not receive inquiry notice nor learn of the factual basis for its claims in this Complaint and the injuries suffered therefrom until recently.

642. Any applicable statutes of limitations have been tolled by defendants' knowing and active concealment and denial of the facts alleged herein. Montana has been kept in ignorance of vital information essential to knowledge of and the pursuit of these claims, without any fault or lack of diligence on its part. The State could not reasonably have discovered the fraudulent nature of the published AWP's and Best Prices.

643. Defendants were and continue to be under a continuing duty to disclose to Montana the fact that the published AWP's bore and continue to bear no relationship to the prices or pricing structures for drugs. Because of their knowing, affirmative, and/or active concealment of the fraudulent nature of the published AWP's, defendants are estopped from relying on any statutes of limitations.

**X. DIRECT DAMAGE SUSTAINED BY THE STATE OF MONTANA,
PATIENTS AND THIRD-PARTY PAYORS**

644. Patients are directly damaged by defendants' AWP Inflation Scheme because Patients frequently are required to make a co-payment for a pharmaceutical, or because Patients

occasionally make payment in full. As explained in greater detail above, the amount of the co-payment is often a direct function of the overall reimbursement paid on behalf of the patient by Medicare or Third-Party Payors.

645. For example, as alleged herein, Medicare recipients must pay 20% of the total amount that is reimbursed by Medicare to the pharmaceutical manufacturer. Thus, if Medicare reimburses \$100 for a covered drug based upon the reported AWP, the Medicare beneficiary is responsible for 20% (or \$20) in this situation.

646. An example of the dramatic impact of AWP inflation on Patients is provided by reviewing the typical drug treatment regimen for a stage II breast cancer Medicare patient with a body surface area of approximately two meters.

647. The treatment consists of four chemotherapy infusion treatments given at three-week intervals. Dosages have been totaled to reflect the quantities administered over the 12-week chemotherapy period:

Drug Name	Mfr.	Dosage/ treatment x 4 treatment cycles	Estimated cost of treatment x 4 treatment cycles	AWP cost of treatment x 4 treatment cycles	Spread %	Spread in \$	Patient co- pay based on wholesale prices	Patient Co-Pay based on AWP prices	Additional Co-pay created by inflated AWP
Adriamycin	BMS	480mg	\$1,062.6	\$2,649.91	59.9%	\$1,587.31	212.52	529.82	\$317.3
Cytosan		4,800mg	237.02	\$237.02	0%	\$0	47.04	47.04	\$0
Decadron (IV)		40mg	\$830.88	\$1097.10	14.8%	\$266.22	166.18	219.42	\$53.24
Anzemet (IV)	Aventis	400mg	\$591.08	\$666.00	11.25%	\$74.92	118.22	133.2	\$14.98
TOTAL			\$2,721.54	\$4,650.03		\$1,928.45	\$543.96	929.48	\$385.52

648. Thus, over one-third of the Medicare co-payment results from AWP inflation.

649. Many Medicare beneficiaries obtain supplemental insurance known as “Medigap” or “Medicare Plus” to cover the costs of pharmaceuticals as well as other costs not paid by Medicare. Such supplemental insurers are also Third-Party Payors who are damaged by the AWP Inflation Scheme.

650. The AWP Inflation Scheme also affected the State of Montana because, in each instance of a drug payment made under Medicaid, the State paid an inflated amount.

651. Moreover, each of the defendants has failed to report accurate Best Price information as required by federal Medicaid law, and thereby deprived the State of its proper rebates. *See* 42 U.S.C. § 1396r-8.

652. Similarly, numerous State agencies have overpaid for medications based upon the fraudulently reported AWP.

653. In addition, Third-Party Payors also typically make reimbursement to health care providers for pharmaceuticals based upon the AWP. They have made inflated reimbursement payments based on defendants AWP Inflation Scheme.

XI. CLAIMS FOR RELIEF

COUNT I

DECEPTIVE TRADE PRACTICES (Violations of Mont. Code Ann. §§ 30-14-101-1414)

CLAIM FOR DAMAGES CAUSED TO MONTANA RESIDENTS

654. The State of Montana repeats and realleges the preceding paragraphs of this Second Amended Complaint as if fully set forth herein.

655. This Claim is brought for restitution of the losses incurred by Montana residents as a result of the AWP Inflation Scheme.

656. Defendants' conduct as alleged in this Second Amended Complaint constitutes deceptive acts or practices in violation of Mont. Code Ann. § 30-14-103 in that defendants:

(a) Have caused to be published AWP that are inflated and which do not reflect an "average wholesale price";

(b) Have failed to disclose material facts in the conduct of trade or commerce in that they have not disclosed that their AWP greatly exceeded the average of the wholesale prices based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to the defendant in conducting its ordinary business affairs, but were instead inflated in order to drive up the prices paid by Patients and Third-Party Payors within the State of Montana;

(c) Have made false or misleading statements of facts concerning the price of goods in that they have lied about the true AWP paid for their medications in order to drive up the prices paid by Patients and third-party payors within the State of Montana; and

(d) Have knowingly made false representations in a transaction by representing that the AWP is an accurate reflection of the average wholesale price paid for their drugs.

(e) Engaged in deceptive acts and practices by marketing the spread knowing that payors (be they Patients or other payors) were unaware of the inflated amounts at which the drugs were priced.

657. Defendants acted willfully and knowingly in committing the actions set forth above.

658. The wrongful conduct alleged in this Second Amended Complaint occurs and continues to occur in the ordinary course of defendants' business or occupation and has caused great harm to the State of Montana and its residents, who were foreseeable and direct victims of defendants' wrongful conduct.

659. Defendants' violations of the Consumer Protection Act were committed with the intent to mislead and defraud.

660. Defendants' wrongful, deceptive and illegal conduct has resulted in excessive and illegal profits to defendants and excessive payments made by Patients who are Montana residents.

WHEREFORE, the State of Montana prays as follows:

A. That the Court adjudge and decree that defendants have engaged in the conduct alleged herein.

B. That the Court adjudge that the conduct is unlawful and in violation of Mont. Code Ann. § 30-14-103.

C. That the Court enjoin and restrain defendants and their officers, agents, servants, and employees, and those in active concert or participation with them, from continuing to engage in such conduct or other conduct having similar purpose or effect.

D. That the Court enjoin defendants and order that any and all future disseminations of AWP accurately reflect the average of wholesale prices based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to defendants in conducting their ordinary business affairs.

E. That the Court, pursuant to Mont. Code Ann. § 30-14-131, enter an order restoring to the citizens of this State, all monies acquired by means of defendants' unlawful practices.

F. That the State of Montana recover from defendants the costs of this action, including reasonable attorneys' fees.

G. That the Court Order such other and further relief as it may deem just, necessary and appropriate.

COUNT II

DECEPTIVE TRADE PRACTICES

(Violations of Mont. Code Ann. §§ 30-14-101-1414)

CLAIM FOR CIVIL PENALTIES, INJUNCTIVE RELIEF, AND RESTITUTION FOR THE STATE OF MONTANA

661. The State of Montana repeats and realleges the preceding paragraphs of this Second Amended Complaint as if fully set forth herein.

662. This Claim is brought for restitution of the losses suffered by State of Montana as a result of the AWP Inflation Scheme and Best Price Scheme to recover civil penalties for defendants' violations of Montana law, and to impose injunctive relief ending the unlawful schemes.

663. Defendants' conduct as alleged in this Second Amended Complaint constitutes deceptive acts or practices in violation of Mont. Code Ann. § 30-14-103 in that defendants:

(a) Have caused to be published AWP's that are inflated and which do not reflect an "average wholesale price" and have misrepresented Best Prices;

(b) Have failed to disclose material facts in the conduct of trade or commerce in that they have not disclosed that their AWP's greatly exceeded the average of the wholesale prices based upon a good faith and reasonable estimate

utilizing the pricing and transaction information available to the defendant in conducting its ordinary business affairs, but were instead inflated in order to drive up the prices paid by Patients and Third-Party Payors within the State of Montana;

(c) Have made false or misleading statements of facts concerning the price of goods in that they have lied about the true AWP paid for their medications, as well as the true Best Prices, in order to drive up the prices paid by Patients and third-party payors within the State of Montana; and

(d) Have knowingly made false representations in a transaction by representing that the AWP and the Best Price is an accurate reflection of the average wholesale price paid for their drugs and the Best Price available to commercial entities, respectively.

(e) Engaged in deceptive acts and practices by marketing the spread knowing that payors (be they Patients or other payors) were unaware of the inflated amounts at which the drugs were priced.

664. Defendants knew or should have known that the actions set forth above violated the Consumer Protection Act.

665. The wrongful conduct alleged in this Second Amended Complaint occurs and continues to occur in the ordinary course of defendants' business or occupation and has caused great harm to the State of Montana and its residents.

666. Defendants' violations of the law were committed with the intent to mislead and defraud.

667. Defendants' wrongful, deceptive and illegal conduct has resulted in excessive and illegal profits to defendants and excessive payments by the State of Montana and its residents.

WHEREFORE, the State of Montana prays as follows:

A. That the Court adjudge and decree that defendants have engaged in the conduct alleged herein.

B. That the Court adjudge that the conduct is unlawful and in violation of Mont. Code Ann. § 30-14-103.

C. That the Court enjoin and restrain defendants and their officers, agents, servants, and employees, and those in active concert or participation with them, from continuing to engage in such conduct or other conduct having similar purpose or effect.

D. That the Court enjoin defendants and order that any and all future disseminations of AWP and Best Price accurately reflect the average of wholesale prices based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to defendants in conducting their ordinary business affairs, and the Best Price offered to any commercial entity, respectively.

E. That, pursuant to Mont. Code Ann. § 30-14-142(2), the Court assess civil penalties of \$1,000 from each defendant for each willful violation of Mont. Code Ann. § 30-14-103 complained of herein.

F. That, pursuant to Mont. Code Ann. § 30-14-103, the Court make such additional orders or judgments as may be necessary to restore to the State all moneys which defendants acquired from it by means of any of the deceptive trade practices complained of herein.

G. That the State of Montana recover from defendants the costs of this action, including reasonable attorneys' fees.

H. That the Court order such other and further relief as it may deem just, necessary and appropriate.

COUNT III

MEDICAID FRAUD

(Violations of Mont. Code Ann. § 53-6-160)

CLAIM FOR COST RECOVERY

668. The State of Montana incorporates by reference all preceding paragraphs as if fully set forth herein.

669. This Claim is brought for Medicaid cost recovery pursuant to Mont. Code Ann. §§ 53-6-143(4), 160.

670. Each of the defendant pharmaceutical companies is a manufacturer of drugs included in the Montana Medicaid drug formulary.

671. Pursuant to 42 U.S.C. § 1396r-8, each of the defendant pharmaceutical companies entered into a rebate agreement with the Medicaid Program under which the Medicaid Program would receive rebates determined in part by Best Price, which is defined as “the lowest price available from the manufacturer.”

672. In particular, as part of the rebate agreement, each defendant agreed that:

(a) It would determine its Best Price, taking into account discounts, free goods contingent upon any purchase requirements, volume discounts and rebates, in any quarter and would make quarterly rebates where necessary to bring the price down to the actual lowest price offered to any commercial entity;

(b) It would also determine its Best Price based upon its average manufacturer’s price, calculated as “net Sales divided by numbers of units sold, excluding free goods (*i.e.*, drugs or any other items given away, but not contingent on any purchase requirements)” and that it would include in that calculation cash discounts and all other price reductions “which reduce the actual price paid;” and

(c) It would not take into account nominal prices, defined as prices that are less than 10 percent of the average manufacturer’s price in that quarter, so long as the sale of a product at a nominal price was not contingent on any other sale.

673. After execution of its agreement, each defendant reported its Best Price in each quarter to the Medicaid Program.

674. In keeping with their artificial price inflation scheme, each defendant with respect to, identified in Exhibit A, did not report the actual Best Price or “average manufacturer’s price,” but instead (i) reported higher prices and (ii) excluded discounts and other inducements offered to physicians and providers that resulted in lower prices than the prices reported to the Medicaid Program.

675. Each of the defendants thereby violated Mont. Code Ann. § 53-6-160(1) in that they submitted untrue, incomplete, inaccurate and misleading information used to determine the amount of payment under the Medicaid program. More specifically, each defendant made or caused claims to be made to the effect that the Medicaid Program was receiving rebates based upon accurately reported Best Price information, knowing the claims to be rendered false, in whole or in part, by falsely reporting the prices paid by commercial entities for its products and not accounting for the discounts and other inducements offered to commercial entities. Further, acting with the intent to defraud and in order to obtain authorization to qualify as a provider and to provide specific goods, each defendant made or caused to be made false statements promising that it would comply with the mandates of 42 U.S.C. § 1396r-8.

676. Each of the defendants also violated Mont. Code Ann. § 53-6-160(1) in that they made false statements by reporting inflated AWP's that greatly exceeded the average of wholesale prices, based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to the defendants in conducting their ordinary business affairs. In making these false representations, each defendant knew that others, including providers, hospitals, pharmacies and other providers, would use the inflated AWP's to obtain reimbursement from the Montana Medicaid Program.

677. Defendants knew, or by virtue of their position, authority or responsibility should have known, of the falsity of the claim, statement or representation.

678. Defendants had the authority or responsibility to make such claims, statements and representations, exercised that authority and, as a direct or indirect result, the false statement was made, resulting in a claim for an item when defendants knew or had reason to know that they were not entitled under applicable statutes, regulations, rules, or policies to Medicaid payment or for the amount of payment requested or claimed.

679. As a result of defendants' violations of Mont. Code Ann. § 53-6-160, the Montana Medicaid Program made substantially higher reimbursements for defendants' products than it

otherwise would have, and the Medicaid Program was deprived of its appropriate rebate as a result of defendants' inaccurate reporting of Best Price.

WHEREFORE, the State of Montana prays as follow:

A. That the Court adjudge and decree that the defendants have engaged in the conduct alleged herein;

B. That the Court adjudge that the conduct is unlawful and in violation of Mont. Code Ann. § 53-6-160;

C. That, pursuant to Mont. Code Ann. § 53-6-143(4), the Court find each defendant liable for an amount equal to the amount unlawfully obtained; and

D. That the Court order such other and further relief as it may deem just, necessary and appropriate.

COUNT IV

FALSE CLAIMS

(Violations of Mont. Code Ann. § 17-8-231)

CLAIM FOR FORFEITURE, CIVIL PENALTIES, DOUBLE DAMAGES AND LEGAL COSTS

680. The State of Montana incorporates by reference all preceding paragraphs as if fully set forth herein.

681. This Claim is brought for forfeiture, civil penalties, double damages and legal costs pursuant to Mont. Code Ann. § 17-8-231.

682. Each of the defendant pharmaceutical companies is a manufacturer of drugs included in the Montana Medicaid drug formulary.

683. Pursuant to 42 U.S.C. § 1396r-8, each of the defendant pharmaceutical companies entered into a rebate agreement with the Medicaid Program under which the Medicaid Program would receive rebates determined in part by Best Price, which is defined as "the lowest price available from the manufacturer."

684. In particular, as part of the rebate agreement, each defendant agreed that:

(a) It would determine its Best Price, taking into account discounts, free goods contingent upon any purchase requirements, volume discounts and rebates, in any quarter and would make quarterly rebates where necessary to bring the price down to the actual lowest price offered to any commercial entity;

(b) It would also determine its Best Price based upon its average manufacturer's price, calculated as "net Sales divided by numbers of units sold, excluding free goods (*i.e.*, drugs or any other items given away, but not contingent on any purchase requirements)" and that it would include in that calculation cash discounts and all other price reductions "which reduce the actual price paid;" and

(c) It would not take into account nominal prices, defined as prices that are less than 10 percent of the average manufacturer's price in that quarter, so long as the sale of a product at a nominal price was not contingent on any other sale.

685. After execution of its agreement, each defendant reported its Best Price in each quarter to the Medicaid Program.

686. In keeping with their artificial price inflation scheme, each defendant did not report the actual Best Price or "average manufacturer's price," but instead (i) reported higher prices and (ii) excluded discounts and other inducements offered to physicians that resulted in lower prices than the prices reported to the Medicaid Program.

687. Each of the defendants thereby violated Mont. Code Ann. § 17-8-231 in that they submitted false, fictitious and fraudulent claims for payment to the State. More specifically, each defendant made or caused claims to be made to the effect that the Medicaid Program was receiving rebates based upon accurately reported Best Price information, knowing the claims to be rendered false, in whole or in part, by falsely reporting the prices paid by commercial entities for its products and not accounting for the discounts and other inducements offered to commercial entities. Further, acting with the intent to defraud and in order to obtain

authorization to qualify as a provider and to provide specific goods, each defendant made or caused to be made false statements promising that it would comply with the mandates of 42 U.S.C. § 1396r-8.

688. Each of the defendants also violated Mont. Code Ann. § 17-8-231 in that they made false, fictitious and fraudulent claims by reporting inflated AWP's that greatly exceeded the average of wholesale prices, based upon a good faith and reasonable estimate utilizing the pricing and transaction information available to the defendants in conducting their ordinary business affairs. In making these false claims, each defendant knew that others, including providers, hospitals, pharmacies and other providers, would use the inflated AWP's to make claims to, and obtain reimbursement from, the Montana Medicaid Program.

689. Defendants knew, or by virtue of their position, authority or responsibility should have known, of the falsity of the claims.

690. Defendants had the authority or responsibility to make such claims, statements and representations, exercised that authority and, as a direct or indirect result, the false statement was made, resulting in a claim for an item when defendants knew or had reason to know that they and others were not entitled under applicable statutes, regulations, rules, or policies to Medicaid payment or for the amount of payment requested or claimed.

691. As a result of the defendants' violations of Mont. Code Ann. § 17-8-231, the Montana Medicaid Program made substantially higher reimbursements for defendants' products than it otherwise would have, and the Medicaid Program was deprived of its appropriate rebate as a result of defendants' inaccurate reporting of Best Price.

WHEREFORE, the State of Montana prays as follow:

A. That the Court adjudge and decree that the defendants have engaged in the conduct alleged herein;

B. That the Court adjudge that the conduct is unlawful and in violation of Mont. Code Ann. § 17-8-231;

C. That, pursuant to § 17-8-231, the Court order that each defendant forfeit the entirety of their claims and pay (i) civil penalties of \$2,000 per false claim, (ii) double the damages sustained by the State as a result of the false claim, and (iii) the State's legal costs incurred in connection with this action; and

D. That the Court order such other and further relief as it may deem just, necessary and appropriate.

COUNT V

PUNITIVE DAMAGES

CLAIM BROUGHT ON BEHALF OF THE STATE OF MONTANA

692. The State of Montana realleges and incorporates the previous paragraphs of this Second Amended Complaint as though fully set forth herein.

693. As detailed in this Second Amended Complaint, defendants have engaged in actual fraud and have acted with actual malice.

(a) Defendants have made false representations with knowledge of their falsity, have concealed material facts with the purpose of depriving the State of Medicaid monies, and the State has rightfully relied upon such misrepresentations and injury has resulted as a result of such reliance.

(b) Defendants also had knowledge of facts or intentionally disregarded facts that created a high probability of injury to the State and Medicaid participants, and deliberately proceeded to act in conscious or intentional disregard of, or with indifference to, the high probability of this injury.

WHEREFORE, the State of Montana prays as follows:

A. That the Court adjudge and decree that defendants have engaged in the conduct alleged herein.

B. That the Court order defendants to pay punitive damages to the State of Montana in an amount to be determined after trial.

C. That the Court order such other and further relief as the Court deems just, necessary and appropriate.

XII. DEMAND FOR JURY TRIAL

Plaintiff demands a jury trial on all issues so triable.

DATED: August 1, 2003.

By  

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A

CARD SEQ#	Manufacturer	Product Name	Generic Name	NDC	TC DRUG	AWP		AWP		AWP	
						Dec-97	Dec-98	Dec-99	Dec-00	Dec-01	Dec-02
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	49502-0181-04		\$67.80	\$67.80	\$67.80	\$59.88	\$59.88	\$59.88
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	49502-0181-10		\$40.26	\$40.26	\$40.26	\$40.26	\$40.26	\$40.26
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	49502-0181-30		\$110.48	\$110.48	\$110.48	\$39.75	\$39.75	\$39.75
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	00074-3307-01		\$53.52	\$56.16	\$58.92	\$44.63	\$44.63	\$44.63
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	00074-3307-02		\$8.03	\$8.42	\$8.86	\$7.23	\$7.23	\$7.23
ABBOTT		ACETYLCYST SOL 10%	Acetylcysteine	00074-3307-03		\$32.87	\$34.52	\$36.25	\$27.38	\$27.38	\$27.38
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	49502-0182-04		\$81.36	\$81.36	\$81.36	\$66.00	\$66.00	\$66.00
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	49502-0182-10		\$48.66	\$48.66	\$48.66	\$48.66	\$48.66	\$48.66
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	49502-0182-30		\$133.43	\$133.43	\$133.43	\$43.50	\$43.50	\$43.50
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	49502-0182-01		\$92.21	\$92.21	\$92.21	\$92.21	\$92.21	\$92.21
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	00074-3308-01		\$63.36	\$66.48	\$69.84	\$52.75	\$52.75	\$52.75
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	00074-3308-02		\$8.17	\$8.57	\$9.00	\$7.35	\$7.35	\$7.35
ABBOTT		ACETYLCYST SOL 20%	Acetylcysteine	00074-3308-03		\$31.75	\$33.34	\$34.99	\$23.44	\$23.44	\$23.44
ABBOTT		ACYCLOVIR NA INJ 1000MG	Acyclovir Sodium	00074-4452-01		\$1,920.00	\$2,116.80	\$2,116.80	\$327.75	\$327.75	\$327.75
ABBOTT		ACYCLOVIR NA INJ 500MG	Acyclovir Sodium	00074-1990-10		\$448.56	\$471.00	\$471.00	\$471.00	\$471.00	\$471.00
ABBOTT		ACYCLOVIR NA INJ 500MG	Acyclovir Sodium	00074-4427-01		\$960.00	\$1,058.40	\$1,058.40	\$47.63	\$47.63	\$47.63
ABBOTT		A-METHAPRED (METHOTREXATE SODIUM SUCCINATE)		00074-5684-01		\$32.42	\$34.08	\$34.08	\$34.08	\$34.08	\$34.08
ABBOTT		AMIKACIN INJ 100/2ML	Amikacin Sulfate	00074-1955-01		\$912.84	\$958.44	\$1,006.32	\$156.25	\$156.25	\$156.25
ABBOTT		AMIKACIN INJ 1GM/4ML	Amikacin Sulfate	00074-1957-01		\$2,262.36	\$2,375.52	\$2,494.32	\$400.00	\$400.00	\$400.00
ABBOTT		AMIKACIN INJ 500/2ML	Amikacin Sulfate	00074-1027-02		\$168.76	\$177.24	\$177.24	\$177.24	\$177.24	\$177.24
ABBOTT		AMIKACIN INJ 500/2ML	Amikacin Sulfate	00074-1956-01		\$1,111.32	\$1,166.88	\$1,225.20	\$187.50	\$187.50	\$187.50
ABBOTT		AMIKACIN INJ 500/2ML	Amikacin Sulfate	00074-1958-01		\$1,230.36	\$1,291.92	\$1,356.48	\$218.75	\$218.75	\$218.75
ABBOTT		AMIKACIN INJ 500/2ML	Amikacin Sulfate	00074-1027-04		\$337.50	\$354.36	\$354.36	\$354.36	\$354.36	\$354.36
ABBOTT		AMIKACIN SUL INJ 500/8ML	Amikacin Sulfate	00074-2434-03		\$2,877.60	\$3,021.60	\$3,172.80	\$543.75	\$543.75	\$543.75
ABBOTT		AMINOSYN (AMINO ACID)		00074-2989-95		\$388.10	\$407.48	\$407.48	\$427.86	\$427.86	\$427.86
100 ABBOTT		BIAXIN TAB 250MG	Clarithromycin	00074-3368-11	x	\$345.10	\$345.10	\$372.60	\$378.28	\$396.72	\$437.98
101 ABBOTT		BIAXIN TAB 500MG	Clarithromycin	00074-2586-11	x	\$345.10	\$345.10	\$372.60	\$378.28	\$396.72	\$437.98
ABBOTT		CALCIEX INJ 1MCG/ML	Calcitriol	00074-8110-31		\$13.22	\$13.22	\$13.22	\$14.39	\$14.39	\$15.31
ABBOTT		CIMETIDINE INJ 150MG/ML	Cimetidine HCl	00074-7444-01		\$83.40	\$87.60	\$92.04	\$14.13	\$14.13	\$14.88
ABBOTT		CIMETIDINE INJ 150MG/ML	Cimetidine HCl	00074-7446-02		\$196.50	\$206.40	\$216.60	\$81.56	\$81.56	\$81.56
ABBOTT		CIMETIDINE INJ 150MG/ML	Cimetidine HCl	00074-7445-01		\$202.44	\$212.52	\$223.20	\$35.50	\$35.50	\$35.50
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4050-01		\$312.00	\$327.60	\$344.10	\$106.25	\$106.25	\$106.25
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4053-03		\$314.40	\$330.00	\$346.50	\$121.25	\$121.25	\$121.25
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	-00074-4051-01		\$571.50	\$600.00	\$630.00	\$107.19	\$107.19	\$107.19
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4054-03		\$577.80	\$606.60	\$636.90	\$211.88	\$211.88	\$211.88
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4052-01		\$765.30	\$803.70	\$843.90	\$212.81	\$212.81	\$212.81
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4055-03		\$772.80	\$811.50	\$852.00	\$295.00	\$295.00	\$295.00
ABBOTT		CLINDAMYCIN INJ 150MG/ML	Clindamycin Phosphate	00074-4197-01		\$251.05	\$263.60	\$276.78	\$57.90	\$57.90	\$57.90
ABBOTT		CLINDAMYCIN INJ IN D5W	Clindamycin Phosphate in D5W	00074-5621-13					\$78.75	\$78.75	\$78.75
ABBOTT		CLINDAMYCIN INJ IN D5W	Clindamycin Phosphate in D5W	00074-5622-13					\$108.45	\$108.45	\$108.45
ABBOTT		CLINDAMYCIN INJ IN D5W	Clindamycin Phosphate in D5W	00074-5623-13					\$139.35	\$139.35	\$139.35
102 ABBOTT		DEPAKOTE TAB 125MG EC	Divalproex Sodium	00074-6212-11	x	\$38.54	\$43.03	\$46.34	\$46.93	\$46.93	\$46.93
104 ABBOTT		DEPAKOTE TAB 250MG EC	Divalproex Sodium	00074-6214-11	x	\$73.85	\$82.66	\$89.16	\$90.43	\$94.77	\$107.50
103 ABBOTT		DEPAKOTE TAB 500MG EC	Divalproex Sodium	00074-6215-11	x	\$134.61	\$150.88	\$162.86	\$165.28	\$173.29	\$198.69
98 ABBOTT		DEPAKOTE SPR CAP 125 MG	Divalproex Sodium	00074-6114-11	x	\$38.73	\$43.24	\$46.56	\$47.17	\$49.39	\$55.99
ABBOTT		DEXTROSE INJ 10%	Dextrose	00074-1202-03		\$517.00	\$542.40	\$570.00	\$712.50	\$606.25	\$606.25
ABBOTT		DEXTROSE INJ 10%	Dextrose	00074-4089-02		\$77.40	\$81.30	\$85.50	\$42.50	\$42.50	\$42.50

ABBOTT	DEXTROSE	INU 10%	00074-7930-02	\$316.51	\$332.35	\$349.05	\$349.05	\$48.00	\$48.00
ABBOTT	DEXTROSE	INU 10%	00074-5641-25	\$138.10	\$145.01	\$155.16	\$155.16	\$18.68	\$18.68
ABBOTT	DEXTROSE	INU 10%	00074-7930-03	\$298.37	\$313.34	\$328.90	\$328.90	\$46.20	\$46.20
ABBOTT	DEXTROSE	INU 10%	00074-7938-19	\$334.37	\$351.07	\$368.64	\$368.64	\$54.90	\$54.90
ABBOTT	DEXTROSE	INU 10%	00074-7930-09	\$174.24	\$183.02	\$192.24	\$192.24	\$24.45	\$24.45
ABBOTT	DEXTROSE	INU 2.5%	00074-1508-05	\$87.41	\$91.80	\$96.41	\$96.41	\$33.75	\$33.75
ABBOTT	DEXTROSE	INU 20%	00074-1535-03	\$214.70	\$225.50	\$236.74	\$236.74	\$145.95	\$145.95
ABBOTT	DEXTROSE	INU 20%	00074-5642-25	\$159.62	\$167.62	\$179.35	\$179.35	\$20.70	\$20.70
ABBOTT	DEXTROSE	INU 20%	00074-7935-19	\$386.35	\$405.65	\$425.95	\$425.95	\$65.85	\$65.85
ABBOTT	DEXTROSE	INU 25%	00074-1775-10	\$140.28	\$147.24	\$154.56	\$154.56	\$154.56	\$154.56
ABBOTT	DEXTROSE	INU 25%	00074-7898-18	\$179.21	\$188.14	\$201.31	\$201.31	\$22.65	\$22.65
ABBOTT	DEXTROSE	INU 30%	00074-5823-25	\$432.86	\$454.46	\$477.22	\$477.22	\$91.95	\$91.95
ABBOTT	DEXTROSE	INU 30%	00074-8004-15	\$198.58	\$208.51	\$223.13	\$223.13	\$27.68	\$27.68
ABBOTT	DEXTROSE	INU 40%	00074-5644-25	\$476.06	\$499.82	\$524.88	\$524.88	\$73.50	\$73.50
ABBOTT	DEXTROSE	INU 40%	00074-7937-19	\$111.30	\$117.00	\$122.70	\$122.70	\$90.63	\$90.63
ABBOTT	DEXTROSE	INU 5%	00074-1495-01	\$220.03	\$230.98	\$242.50	\$242.50	\$82.50	\$82.50
ABBOTT	DEXTROSE	INU 5%	00074-1523-01	\$615.17	\$645.70	\$677.95	\$677.95	\$96.60	\$96.60
ABBOTT	DEXTROSE	INU 5%	00074-7100-13	\$464.26	\$464.26	\$464.26	\$464.26	\$100.63	\$100.63
ABBOTT	DEXTROSE	INU 5%	00074-7100-86	\$912.96	\$959.04	\$1,007.04	\$1,007.04	\$161.00	\$161.00
ABBOTT	DEXTROSE	INU 5%	00074-7923-13	\$115.20	\$120.90	\$126.90	\$126.90	\$97.50	\$97.50
ABBOTT	DEXTROSE	INU 5%	00074-1494-01	\$220.03	\$230.98	\$242.50	\$242.50	\$85.65	\$85.65
ABBOTT	DEXTROSE	INU 5%	00074-1523-11	\$615.17	\$645.70	\$677.95	\$677.95	\$96.60	\$96.60
ABBOTT	DEXTROSE	INU 5%	00074-7100-23	\$912.96	\$959.04	\$1,007.04	\$1,007.04	\$162.00	\$162.00
ABBOTT	DEXTROSE	INU 5%	00074-7100-87	\$137.23	\$144.14	\$151.34	\$151.34	\$60.00	\$60.00
ABBOTT	DEXTROSE	INU 5%	00074-7923-37	\$346.37	\$363.65	\$381.70	\$381.70	\$44.00	\$44.00
ABBOTT	DEXTROSE	INU 5%	00074-1522-01	\$137.23	\$144.14	\$151.34	\$151.34	\$60.00	\$60.00
ABBOTT	DEXTROSE	INU 5%	00074-1522-02	\$372.67	\$391.39	\$410.98	\$410.98	\$79.50	\$79.50
ABBOTT	DEXTROSE	INU 5%	00074-7100-02	\$259.78	\$272.74	\$286.27	\$286.27	\$37.20	\$37.20
ABBOTT	DEXTROSE	INU 5%	00074-7922-02	\$235.58	\$235.58	\$235.58	\$235.58	\$156.90	\$156.90
ABBOTT	DEXTROSE	INU 5%	00074-7922-53	\$137.23	\$144.14	\$151.34	\$151.34	\$60.00	\$60.00
ABBOTT	DEXTROSE	INU 5%	00074-1522-03	\$259.78	\$272.74	\$286.27	\$286.27	\$37.20	\$37.20
ABBOTT	DEXTROSE	INU 5%	00074-7922-03	\$151.78	\$159.41	\$167.33	\$167.33	\$21.15	\$21.15
ABBOTT	DEXTROSE	INU 5%	00074-7922-55	\$195.00	\$204.72	\$214.92	\$214.92	\$41.38	\$41.38
ABBOTT	DEXTROSE	INU 5%	00074-7922-09	\$209.76	\$220.20	\$231.24	\$231.24	\$29.88	\$29.88
ABBOTT	DEXTROSE	INU 50%	00074-4902-22	\$117.90	\$123.90	\$130.20	\$130.20	\$28.44	\$28.44
ABBOTT	DEXTROSE	INU 50%	00074-4902-34	\$276.91	\$290.74	\$305.28	\$305.28	\$41.38	\$41.38
ABBOTT	DEXTROSE	INU 50%	00074-6648-02	\$204.70	\$214.92	\$229.97	\$229.97	\$137.85	\$137.85
ABBOTT	DEXTROSE	INU 50%	00074-7517-15	\$494.93	\$519.70	\$545.62	\$545.62	\$76.50	\$76.50
ABBOTT	DEXTROSE	INU 50%	00074-7517-16	\$197.50	\$207.36	\$217.73	\$217.73	\$109.05	\$109.05
ABBOTT	DEXTROSE	INU 50%	00074-1518-05	\$465.19	\$488.45	\$512.86	\$512.86	\$64.65	\$64.65
ABBOTT	DEXTROSE	INU 50%	00074-7936-17	\$368.78	\$387.22	\$414.29	\$414.29	\$81.00	\$81.00
ABBOTT	DEXTROSE	INU 50%	00074-7119-07	\$227.95	\$239.33	\$256.10	\$256.10	\$31.95	\$31.95
ABBOTT	DEXTROSE	INU 60%	00074-5646-25	\$489.17	\$513.65	\$539.28	\$539.28	\$102.00	\$102.00
ABBOTT	DEXTROSE	INU 60%	00074-8005-15						

ABBOTT	DEXTROSE	INJ 70%	00074-1489-01	\$218.70	\$229.50	\$240.90	\$240.90	\$135.00	\$135.00
ABBOTT	DEXTROSE	INJ 70%	00074-5647-25	\$254.59	\$287.34	\$286.06	\$286.06	\$31.95	\$31.95
ABBOTT	DEXTROSE	INJ 70%	00074-1519-05	\$244.66	\$256.90	\$269.71	\$269.71	\$134.93	\$134.93
ABBOTT	DEXTROSE	INJ 70%	00074-7120-07	\$437.83	\$459.72	\$491.90	\$491.90	\$81.23	\$81.23
ABBOTT	DEXTROSE	INJ 70% PF	00074-7918-19	\$615.74	\$646.56	\$678.96	\$678.96	\$101.25	\$106.50
ABBOTT	DEXTROSE 10% INJ /NACL		00074-4862-02	\$243.94	\$256.18	\$268.99	\$268.99	\$61.60	\$61.60
ABBOTT	DEXTROSE 10% INJ /NACL		00074-4862-03	\$243.94	\$256.18	\$268.99	\$268.99	\$61.60	\$61.60
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-1273-02	\$24.08	\$25.32	\$26.64	\$26.64	\$19.09	\$19.09
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-1273-12			\$14.52	\$14.52	\$12.94	\$12.94
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-1273-22	\$26.14	\$27.48	\$27.48	\$27.48	\$25.33	\$25.33
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-1273-32	\$26.14	\$27.48	\$28.80	\$28.80	\$25.33	\$25.33
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-3210-32	\$18.36	\$19.32	\$20.28	\$20.28	\$18.63	\$18.63
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-3213-01	\$184.20	\$193.50	\$193.50	\$193.50	\$45.00	\$45.00
ABBOTT	DIAZEPAM	INJ 5MG/ML	00074-3213-02	\$36.84	\$38.70	\$40.62	\$40.62	\$9.00	\$9.00
154 ABBOTT	ERY-TAB	TAB 250MG EC	00074-6304-53	\$116.09	\$116.09	\$119.59	\$119.59	\$119.59	\$119.59
129 ABBOTT	ERY-TAB	TAB 250MG EC	00074-6304-13	\$24.44	\$24.44	\$25.18	\$25.18	\$25.18	\$25.18
235 ABBOTT	ERY-TAB	TAB 333MG EC	00074-6320-13	\$35.99	\$35.99	\$37.06	\$37.06	\$37.06	\$37.06
160 ABBOTT	ERY-TAB	TAB 333MG EC	00074-6320-53	\$170.94	\$170.94	\$176.05	\$176.05	\$176.05	\$176.05
180 ABBOTT	ERY-TAB	TAB 500MG EC	00074-6321-13	\$41.26	\$41.26	\$42.50	\$42.50	\$42.50	\$42.50
151 ABBOTT	ERYTHROMYCIN CAP	250MG EC	00074-6301-53	\$121.96	\$121.96	\$124.99	\$124.99	\$124.99	\$124.99
191 ABBOTT	ERYTHROMYCIN CAP	250MG EC	00074-6301-13	\$25.03	\$25.03	\$25.78	\$25.78	\$25.78	\$25.78
132 ABBOTT	ERYTHROMYCIN TAB	BS 250MG	00074-6326-53	\$68.20	\$68.20	\$70.24	\$70.24	\$70.24	\$70.24
190 ABBOTT	ERYTHROMYCIN TAB	BS 250MG	00074-6326-13	\$14.36	\$14.36	\$14.79	\$14.79	\$14.79	\$14.79
133 ABBOTT	ERYTHROMYCIN TAB	BS 500MG	00074-6227-13	\$26.35	\$26.35	\$27.15	\$27.15	\$27.15	\$27.15
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-02	\$9.54	\$9.96	\$10.44	\$10.44	\$9.74	\$9.74
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-12	\$12.86	\$12.48	\$13.08	\$13.08	\$11.75	\$11.75
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-32	\$42.48	\$44.64	\$46.92	\$46.92	\$6.50	\$6.50
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9093-32	\$213.30	\$224.10	\$235.20	\$235.20	\$21.25	\$21.25
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-22	\$16.39	\$17.16	\$18.00	\$18.00	\$16.74	\$16.74
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-05		\$20.88	\$21.96	\$21.96	\$19.63	\$19.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-15	\$22.97	\$24.12	\$25.32	\$25.32	\$22.25	\$25.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-1276-35	\$78.24	\$82.20	\$86.28	\$86.28	\$8.38	\$8.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9093-35	\$390.00	\$409.50	\$429.90	\$429.90	\$29.06	\$29.06
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-25	\$74.88	\$78.60	\$82.56	\$82.56	\$15.69	\$15.69
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-36	\$14.98	\$15.72	\$16.51	\$16.51	\$3.63	\$3.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-10	\$374.40	\$393.00	\$412.80	\$412.80	\$90.63	\$90.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-28	\$146.88	\$154.20	\$161.94	\$161.94	\$16.06	\$16.06
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9093-38	\$29.38	\$30.84	\$32.39	\$32.39	\$5.83	\$5.83
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-20	\$734.40	\$771.00	\$809.70	\$809.70	\$145.63	\$145.63
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-31	\$73.43	\$77.10	\$80.95	\$80.95	\$9.08	\$9.08
ABBOTT	FENTANYL CIT	INJ .05MG/ML	00074-9094-50	\$1,835.70	\$1,927.50	\$2,023.80	\$2,023.80	\$226.88	\$226.88
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6054-61	\$99.30	\$104.40	\$109.50	\$109.50	\$72.19	\$72.19
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6101-02	\$66.40	\$66.40	\$62.40	\$62.40	\$19.38	\$19.38
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6102-02	\$68.40	\$71.70	\$75.30	\$75.30	\$18.75	\$18.75
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6055-14	\$54.00	\$56.76	\$59.64	\$59.64	\$59.64	\$59.64
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6101-04	\$109.20	\$114.60	\$120.30	\$120.30	\$26.56	\$26.56
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6102-04	\$117.30	\$123.30	\$129.60	\$129.60	\$20.31	\$20.31
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-9631-04		\$59.64	\$59.64	\$59.64	\$27.38	\$27.38

ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6056-17	\$78.36	\$82.32	\$86.40	\$86.40	\$42.50	\$45.75
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-1698-10		\$151.20	\$151.20	\$151.20	\$42.50	\$45.75
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6056-18	\$137.16	\$144.00	\$151.20	\$151.20	\$151.20	\$151.20
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6101-10	\$276.90	\$290.70	\$305.10	\$305.10	\$14.06	\$16.25
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6102-10	\$630.60	\$630.60	\$289.75	\$289.75	\$30.00	\$12.19
ABBOTT	FUROSEMIDE	INJ 10MG/ML	00074-6102-11	\$315.30	\$331.20	\$347.70	\$347.70	\$30.00	\$30.00
ABBOTT	FUROSEMIDE	INJ 20MG/2ML	00074-1275-02	\$7.26	\$7.68	\$8.04	\$8.04	\$7.41	\$7.41
ABBOTT	FUROSEMIDE	INJ 20MG/2ML	00074-1275-12		\$12.00	\$12.60	\$12.60	\$15.00	\$15.00
ABBOTT	FUROSEMIDE	INJ 20MG/2ML	00074-1275-22	\$11.28	\$11.88	\$12.48	\$12.48	\$11.51	\$11.51
ABBOTT	FUROSEMIDE	INJ 40MG/4ML	00074-1274-04	\$8.35	\$8.76	\$9.24	\$9.24	\$14.25	\$14.25
ABBOTT	FUROSEMIDE	INJ 40MG/4ML	00074-1274-14	\$13.08	\$13.68	\$14.40	\$14.40	\$13.34	\$13.34
ABBOTT	FUROSEMIDE	INJ 40MG/4ML	00074-1274-24	\$13.07	\$13.68	\$14.40	\$14.40	\$13.34	\$13.34
ABBOTT	FUROSEMIDE	INJ 40MG/4ML	00074-1274-34		\$17.04	\$17.04	\$17.04	\$13.63	\$13.63
ABBOTT	GENTAMICIN	INJ 10MG/ML	00074-3400-01	\$156.00	\$163.80	\$171.90	\$171.90	\$59.69	\$59.69
ABBOTT	GENTAMICIN	INJ 10MG/ML	00074-3401-01	\$166.20	\$174.60	\$183.30	\$183.30	\$61.56	\$61.56
ABBOTT	GENTAMICIN	INJ 10MG/ML	00074-3402-01	\$178.80	\$187.80	\$197.10	\$197.10	\$65.00	\$65.00
ABBOTT	GENTAMICIN	INJ 40MG/ML	00074-1207-03	\$59.10	\$62.10	\$65.10	\$65.10	\$19.38	\$20.84
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-01	\$38.24	\$40.20	\$42.00	\$42.00	\$39.05	\$39.05
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-11	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-21	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-31	\$61.92	\$64.80	\$67.80	\$67.80	\$59.66	\$59.66
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-02	\$49.80	\$52.20	\$54.60	\$54.60	\$50.85	\$50.85
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-12		\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-22	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-32	\$61.92	\$64.80	\$67.80	\$67.80	\$59.66	\$59.66
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-03	\$28.08	\$29.40	\$30.90	\$30.90	\$28.66	\$28.66
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-13		\$43.20	\$45.30	\$45.30	\$41.80	\$41.80
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-23	\$40.96	\$42.90	\$45.00	\$45.00	\$41.80	\$41.80
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-33	\$33.02	\$34.80	\$36.60	\$36.60	\$32.00	\$32.00
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-05	\$33.54	\$35.10	\$36.90	\$36.90	\$34.24	\$34.24
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-15		\$55.20	\$57.90	\$57.90	\$52.15	\$52.15
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-25	\$51.10	\$53.70	\$56.40	\$56.40	\$52.15	\$52.15
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1281-35	\$33.02	\$34.80	\$36.60	\$36.60	\$32.00	\$32.00
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-3454-05		\$21.60	\$21.60	\$21.60	\$18.00	\$18.00
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-3454-25		\$39.90	\$39.90	\$39.90	\$14.69	\$14.69
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1152-12	\$39.90	\$42.00	\$44.10	\$44.10	\$15.63	\$15.63
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1152-70			\$130.63	\$130.63	\$32.50	\$32.50
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1152-14		\$97.20	\$102.00	\$102.00	\$23.13	\$23.13
ABBOTT	HEPARIN LOCK	INJ 100U/ML	00074-1152-78	\$82.70	\$87.20	\$92.00	\$92.00	\$39.05	\$39.05
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-11	\$38.24	\$40.20	\$42.00	\$42.00	\$39.05	\$39.05
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-11	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-21	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-31	\$61.92	\$64.80	\$67.80	\$67.80	\$59.66	\$59.66
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-4822-01	\$112.50	\$118.20	\$124.20	\$124.20	\$68.75	\$68.75
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-02	\$49.80	\$52.20	\$54.60	\$54.60	\$50.85	\$50.85
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-12		\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-22	\$63.60	\$66.60	\$70.20	\$70.20	\$64.93	\$64.93
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-32	\$61.92	\$64.80	\$67.80	\$67.80	\$59.66	\$59.66
ABBOTT	HEPARIN LOCK	INJ 10U/ML	00074-1280-03	\$28.08	\$29.40	\$30.90	\$30.90	\$28.66	\$28.66

ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7984-37	\$912.96	\$959.04	\$1,007.04	\$1,007.04	\$162.00	\$162.00
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-1583-01	\$135.79	\$142.56	\$149.76	\$149.76	\$51.56	\$51.56
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7983-01	\$340.61	\$357.50	\$375.55	\$375.55	\$42.80	\$42.80
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-1583-02	\$135.79	\$142.56	\$149.76	\$149.76	\$51.56	\$51.56
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7101-02	\$372.67	\$391.39	\$410.98	\$410.98	\$79.50	\$79.50
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7983-02	\$255.46	\$268.13	\$281.66	\$281.66	\$33.60	\$33.60
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7983-53	\$231.84	\$231.84	\$231.84	\$231.84	\$46.80	\$46.80
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7983-55	\$255.46	\$268.13	\$281.66	\$281.66	\$30.60	\$30.60
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-7983-09	\$182.52	\$182.52	\$182.52	\$182.52	\$39.38	\$45.68
ABBOTT	SOD CHLORIDE INJ 0.9%	00074-6657-73	\$138.53	\$145.44	\$152.78	\$152.78	\$15.30	\$21.75
ABBOTT	SOD CHLORIDE INJ 2.5/ML	00074-6657-73	\$111.00	\$116.70	\$122.40	\$122.40	\$24.38	\$24.38
ABBOTT	SOD CHLORIDE INJ 2.5/ML	00074-6660-75	\$118.20	\$124.20	\$130.50	\$130.50	\$18.13	\$18.13
ABBOTT	SOD CHLORIDE INJ 23.4%	00074-4219-02	\$342.14	\$359.28	\$377.28	\$377.28	\$57.75	\$57.75
ABBOTT	SOD CHLORIDE INJ 23.4%	00074-1141-01	\$138.30	\$145.20	\$152.40	\$152.40	\$70.63	\$70.63
ABBOTT	SOD CHLORIDE INJ 23.4%	00074-1141-02	\$174.90	\$183.60	\$192.90	\$192.90	\$157.19	\$157.19
ABBOTT	SOD CHLORIDE INJ 5%	00074-1586-03	\$166.90	\$175.25	\$184.03	\$184.03	\$113.55	\$113.55
ABBOTT	SOD CHLORIDE KIT 0.9%	00074-1885-12	\$79.20	\$83.40	\$87.60	\$87.60	\$80.85	\$80.85
ABBOTT	SODIUM CHLOR SOL .45% IRR	00074-6147-06	\$180.77	\$189.79	\$199.30	\$199.30	\$199.30	\$199.30
ABBOTT	SODIUM CHLOR SOL .45% IRR	00074-7975-07	\$77.26	\$81.14	\$85.18	\$85.18	\$39.75	\$39.75
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-6138-22	\$332.06	\$348.77	\$366.34	\$366.34	\$36.00	\$45.00
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7138-09	\$198.72	\$208.66	\$219.02	\$219.02	\$20.40	\$20.40
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7972-05	\$100.22	\$105.26	\$113.62	\$113.62	\$51.15	\$51.15
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7138-06	\$179.52	\$188.54	\$198.54	\$198.54	\$188.54	\$188.54
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7138-36	\$179.52	\$188.54	\$198.54	\$198.54	\$188.54	\$188.54
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7972-07	\$77.26	\$81.14	\$85.18	\$85.18	\$39.75	\$39.75
ABBOTT	SODIUM CHLOR SOL 0.9% IRR	00074-7972-08	\$77.14	\$80.98	\$85.01	\$85.01	\$34.45	\$34.45
ABBOTT	TOBRAMYL INJ 800.9	00074-3470-23	\$639.07	\$671.04	\$704.74	\$704.74	\$235.50	\$248.70
ABBOTT	TOBRAMYL INJ 10MG/ML	00074-3577-01	\$138.00	\$144.90	\$152.10	\$152.10	\$91.88	\$91.88
ABBOTT	TOBRAMYL INJ 10MG/ML	00074-3254-03	\$455.40	\$478.20	\$502.20	\$502.20	\$395.31	\$395.31
ABBOTT	TOBRAMYL INJ 10MG/ML	00074-3255-03	\$304.20	\$319.50	\$335.40	\$335.40	\$173.44	\$173.44
ABBOTT	TOBRAMYL INJ 40MG/ML	00074-3582-01	\$264.60	\$277.80	\$291.60	\$291.60	\$163.13	\$163.13
ABBOTT	TOBRAMYL INJ 40MG/ML	00074-3578-01	\$273.60	\$287.40	\$301.80	\$301.80	\$155.94	\$155.94
ABBOTT	TOBRAMYL INJ 40MG/ML	00074-3583-01	\$297.00	\$312.00	\$327.60	\$327.60	\$182.50	\$182.50
ABBOTT	TOBRAMYL INJ 40MG/ML	00074-3590-02	\$273.82	\$287.51	\$301.88	\$301.88	\$74.05	\$74.05
ABBOTT	VANCOMYCIN INJ 1000MG	00074-6533-01	\$700.44	\$735.48	\$764.16	\$764.16	\$177.25	\$177.25
ABBOTT	VANCOMYCIN INJ 1000MG	00074-6595-01	\$252.00	\$264.60	\$277.80	\$277.80	\$89.25	\$89.25
ABBOTT	VANCOMYCIN INJ 500MG	00074-4332-01	\$350.28	\$366.16	\$386.16	\$386.16	\$66.75	\$66.75
ABBOTT	VANCOMYCIN INJ 500MG	00074-6534-01	\$126.12	\$132.48	\$139.08	\$139.08	\$73.38	\$73.38
ABBOTT	VANCOMYCIN INJ 500MG	00074-6509-01	\$157.56	\$165.44	\$173.71	\$173.71	\$54.83	\$54.83
ABBOTT	VANCOMYCIN INJ 5GM	00173-0388-79	\$38.27	\$42.07	\$45.06	\$45.06	\$64.06	\$64.06
1242 ALLEN & HANBURY'S	(GSK su BECONASE AQ SPR 0.042%		\$44.17	\$46.18	\$53.36	\$53.36	\$57.71	\$57.71
1243 ALLEN & HANBURY'S	(GSK su FLONASE SPR 0.05%		\$55.48	\$58.33	\$66.84	\$66.84	\$87.51	\$87.51
1235 ALLEN & HANBURY'S	(GSK su SEREVENT AER 21MCG/AC		\$34.63	\$36.41	\$41.72	\$41.72	\$48.49	\$48.49
1236 ALLEN & HANBURY'S	(GSK su SEREVENT AER INS21MCG		\$53.56	\$56.30	\$64.52	\$64.52	\$73.99	\$73.99
1237 ALLEN & HANBURY'S	(GSK su SEREVENT AER RF 21MCG		\$63.85	\$69.78	\$72.58	\$72.58	\$87.51	\$87.51
1239 ALLEN & HANBURY'S	(GSK su SEREVENT DIS MIS 50MCG		\$39.59	\$43.26	\$44.99	\$44.99	\$49.60	\$49.60
1238 ALLEN & HANBURY'S	(GSK su SEREVENT DIS MIS 50MCG		\$39.59	\$43.26	\$44.99	\$44.99	\$49.60	\$49.60

2207 B. BRAUN MCGAW	SODIUM CHLOR SOL 0.9% IRR	00264-2201-10	\$217.33	\$223.80	\$223.80	\$223.80	\$223.80
2210 B. BRAUN MCGAW	SODIUM CHLOR SOL 0.9% IRR	00264-2201-70	\$102.54	\$105.65	\$105.65	\$105.65	\$105.65
BAXTER	AGGRASTAT INJ 12.5/50	00006-3713-25				\$420.00	\$420.00
BAXTER	AGGRASTAT INJ 12.5/50	00006-3713-50	\$420.00	\$420.00	\$420.00	\$420.00	\$420.00
BAXTER	AGGRASTAT INJ 25MG/500	00006-3739-55			\$437.50	\$459.38	\$466.48
BAXTER	AGGRASTAT INJ 25MG/500	00006-3739-96	\$840.00	\$840.00	\$840.00	\$840.00	\$840.00
BAXTER	AGGRASTAT INJ 25MG/500	00006-3739-43	\$246.25	\$39.00	\$40.75	\$86.00	\$86.00
BAXTER	ATIVAN INJ 2MG/ML	10019-0102-01	\$877.40	\$144.00	\$150.00	\$300.00	\$300.00
BAXTER	ATIVAN INJ 2MG/ML	10019-0102-10	\$301.25	\$72.00	\$75.00	\$195.25	\$195.25
BAXTER	ATIVAN INJ 4MG/ML	10019-0103-01		\$41.40	\$41.40	\$62.50	\$62.50
BAXTER	ATIVAN INJ 4MG/ML	10019-0103-46		\$41.40	\$41.40	\$62.50	\$62.50
BAXTER	ATIVAN INJ 4MG/ML	10019-0103-47		\$192.00	\$200.00	\$362.50	\$362.50
BAXTER	ATIVAN INJ 4MG/ML	10019-0103-10		\$0.55	\$0.55	\$0.73	\$0.73
BAXTER	BEBULIN VH INJ 200-1200	64193-0244-02	\$0.55	\$0.55	\$0.55	\$0.55	\$0.55
BAXTER	BREVIBLOC INJ 10MG/ML	10019-0015-01	\$256.00	\$360.80	\$405.00	\$425.20	\$425.20
BAXTER	BREVIBLOC INJ 10MG/ML	10019-0015-71	\$610.00	\$803.20	\$852.10	\$1,007.40	\$1,007.40
BAXTER	BREVIBLOC INJ 250MG/ML	10019-0025-18				\$1,021.90	\$1,021.90
BAXTER	BREVIBLOC SOL 10MG/ML	10019-0055-51	\$23.50	\$41.12	\$41.12	\$32.65	\$32.65
BAXTER	BUMINATE INJ 25%	00944-0490-01	\$56.00	\$98.00	\$98.00	\$103.75	\$103.75
BAXTER	BUMINATE INJ 25%	00944-0490-02	\$112.00	\$196.00	\$196.00	\$207.50	\$207.50
BAXTER	BUMINATE INJ 5%	00944-0491-01	\$56.00	\$98.00	\$98.00	\$103.75	\$103.75
BAXTER	BUMINATE INJ 5%	00944-0491-02	\$112.00	\$196.00	\$196.00	\$207.50	\$207.50
BAXTER	CISPLATIN INJ 1MG/ML	10019-0910-01			\$231.25	\$231.25	\$206.25
BAXTER	CISPLATIN INJ 1MG/ML	10019-0910-02			\$462.50	\$462.50	\$412.50
BAXTER	CLAFORAN/D5W INJ 1GM	00039-0037-05	\$306.28	\$306.28	\$306.28	\$306.28	\$306.28
BAXTER	CLAFORAN/D5W INJ 2GM	00039-0038-05	\$514.22	\$514.22	\$514.22	\$514.22	\$514.22
BAXTER	DEXTROSE INJ 10%	00338-0021-02	\$5.05	\$5.05	\$5.05	\$5.05	\$5.05
BAXTER	DEXTROSE INJ 10%	00338-0021-03	\$5.05	\$5.05	\$5.05	\$5.05	\$5.05
BAXTER	DEXTROSE INJ 10%	00338-0023-12	\$10.34	\$10.34	\$10.34	\$10.34	\$10.34
BAXTER	DEXTROSE INJ 10%	00338-0023-13	\$381.12	\$381.12	\$381.12	\$381.12	\$381.12
BAXTER	DEXTROSE INJ 10%	00338-0021-04	\$5.63	\$5.63	\$5.63	\$5.63	\$5.63
BAXTER	DEXTROSE INJ 10%	00338-0023-34	\$476.64	\$476.64	\$476.64	\$476.64	\$476.64
BAXTER	DEXTROSE INJ 10%	00338-0023-02	\$382.76	\$382.76	\$382.76	\$382.76	\$382.76
BAXTER	DEXTROSE INJ 10%	00338-0023-03	\$255.17	\$255.17	\$255.17	\$255.17	\$255.17
BAXTER	DEXTROSE INJ 10%	00338-0023-04	\$148.90	\$148.90	\$148.90	\$148.90	\$148.90
BAXTER	DEXTROSE INJ 20%	00338-0030-03	\$183.60	\$183.60	\$183.60	\$183.60	\$183.60
BAXTER	DEXTROSE INJ 20%	00338-0711-13	\$440.25	\$440.25	\$440.25	\$440.25	\$440.25
BAXTER	DEXTROSE INJ 20%	00338-0711-34	\$550.40	\$550.40	\$550.40	\$550.40	\$550.40
BAXTER	DEXTROSE INJ 30%	00338-0713-13	\$444.14	\$444.14	\$444.14	\$444.14	\$444.14
BAXTER	DEXTROSE INJ 30%	00338-0713-34	\$555.20	\$555.20	\$555.20	\$555.20	\$555.20
BAXTER	DEXTROSE INJ 40%	00338-0715-13	\$542.79	\$542.79	\$542.79	\$542.79	\$542.79
BAXTER	DEXTROSE INJ 40%	00338-0715-34	\$678.40	\$678.40	\$678.40	\$678.40	\$678.40
BAXTER	DEXTROSE INJ 5%	00338-0015-11	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00
BAXTER	DEXTROSE INJ 5%	00338-0017-10	\$542.88	\$542.88	\$542.88	\$542.88	\$542.88
BAXTER	DEXTROSE INJ 5%	00338-0017-11	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE INJ 5%	00338-0017-31	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE INJ 5%	00338-0017-41	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE INJ 5%	00338-0016-12	\$6.00	\$6.00	\$6.00	\$6.00	\$6.00

BAXTER	DEXTROSE	INJ 5%	00338-0017-18	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE	INJ 5%	00338-0017-38	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE	INJ 5%	00338-0017-48	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51	\$928.51
BAXTER	DEXTROSE	INJ 5%	00338-0017-01	\$333.08	\$333.08	\$333.08	\$333.08	\$333.08	\$333.08
BAXTER	DEXTROSE	INJ 5%	00338-0018-02	\$117.50	\$117.50	\$117.50	\$117.50	\$117.50	\$117.50
BAXTER	DEXTROSE	INJ 5%	00338-0017-02	\$333.08	\$333.08	\$333.08	\$333.08	\$333.08	\$333.08
BAXTER	DEXTROSE	INJ 5%	00338-0016-03	\$117.50	\$117.50	\$117.50	\$117.50	\$117.50	\$117.50
BAXTER	DEXTROSE	INJ 5%	00338-0017-03	\$222.05	\$222.05	\$222.05	\$222.05	\$222.05	\$222.05
BAXTER	DEXTROSE	INJ 5%	00338-0017-04	\$129.73	\$129.73	\$129.73	\$129.73	\$129.73	\$129.73
BAXTER	DEXTROSE	INJ 5% PGBK	00338-0551-11	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00
BAXTER	DEXTROSE	INJ 5% PGBK	00338-0551-18	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00	\$1,160.00
BAXTER	DEXTROSE	INJ 50%	00338-0031-13	\$564.09	\$564.09	\$564.09	\$564.09	\$564.09	\$564.09
BAXTER	DEXTROSE	INJ 50%	00338-0035-03	\$8.89	\$8.89	\$8.89	\$8.89	\$8.89	\$8.89
BAXTER	DEXTROSE	INJ 50%	00338-0035-13	\$14.11	\$14.11	\$14.11	\$14.11	\$14.11	\$14.11
BAXTER	DEXTROSE	INJ 50%	00338-0036-03	\$314.92	\$314.92	\$314.92	\$314.92	\$314.92	\$314.92
BAXTER	DEXTROSE	INJ 50%	00338-0031-34	\$705.20	\$705.20	\$705.20	\$705.20	\$705.20	\$705.20
BAXTER	DEXTROSE	INJ 50%	00338-0031-06	\$331.00	\$331.00	\$331.00	\$331.00	\$331.00	\$331.00
BAXTER	DEXTROSE	INJ 60%	00338-0717-13	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00	\$17.00
BAXTER	DEXTROSE	INJ 60%	00338-0717-34	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00	\$34.00
BAXTER	DEXTROSE	INJ 70%	00338-0719-13	\$217.50	\$217.50	\$217.50	\$217.50	\$217.50	\$217.50
BAXTER	DEXTROSE	INJ 70%	00338-0034-04	\$16.50	\$16.50	\$16.50	\$16.50	\$16.50	\$16.50
BAXTER	DEXTROSE	INJ 70%	00338-0038-04	\$209.16	\$209.16	\$209.16	\$209.16	\$209.16	\$209.16
BAXTER	DEXTROSE	INJ 70%	00338-0719-34	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00	\$38.00
BAXTER	DEXTROSE	INJ 70%	00338-0719-06	\$374.26	\$374.26	\$374.26	\$374.26	\$374.26	\$374.26
BAXTER	DOXORUBICIN	INJ 10MG	10019-0920-01						
BAXTER	DOXORUBICIN	INJ 50MG	10019-0921-01						
BAXTER	GAMMAGARD SD	INJ 0.5GM HU	09444-2620-01	\$54.92	\$64.80	\$64.80	\$64.80	\$64.80	\$64.80
BAXTER	GAMMAGARD SD	INJ 10GM HU	09444-2620-04	\$737.00	\$870.00	\$870.00	\$870.00	\$870.00	\$870.00
BAXTER	GAMMAGARD SD	INJ 2.5GM HU	09444-2620-02	\$184.25	\$217.50	\$217.50	\$217.50	\$217.50	\$217.50
BAXTER	GAMMAGARD SD	INJ 5GM HU	09444-2620-03	\$368.50	\$435.00	\$435.00	\$435.00	\$435.00	\$435.00
BAXTER	GENTAMINACL	INJ 100MG	00338-0505-48	\$258.62	\$258.62	\$258.62	\$258.62	\$258.62	\$258.62
BAXTER	GENTAMINACL	INJ 120MG	00338-0507-48	\$263.94	\$263.94	\$263.94	\$263.94	\$263.94	\$263.94
BAXTER	GENTAMINACL	INJ 40MG	00338-0503-41	\$213.53	\$213.53	\$213.53	\$213.53	\$213.53	\$213.53
BAXTER	GENTAMINACL	INJ 60MG	00338-0507-41	\$222.91	\$222.91	\$222.91	\$222.91	\$222.91	\$222.91
BAXTER	GENTAMINACL	INJ 80MG	00338-0501-48	\$222.91	\$222.91	\$222.91	\$222.91	\$222.91	\$222.91
BAXTER	GENTAMINACL	INJ 80MG	00338-0509-41	\$237.89	\$237.89	\$237.89	\$237.89	\$237.89	\$237.89
BAXTER	GENTAMINACL	INJ 80MG	00338-0503-48	\$237.89	\$237.89	\$237.89	\$237.89	\$237.89	\$237.89
BAXTER	GENTRAN 40	INJ	00338-0272-03	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32
BAXTER	GENTRAN 40	INJ	00338-0270-03	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32	\$2,386.32
BAXTER	GENTRAN 40	INJ 10%/D5W	00338-0271-03	\$41.86	\$41.86	\$41.86	\$41.86	\$41.86	\$41.86
BAXTER	GENTRAN 40	INJ 10%/NS	00338-0269-03	\$41.86	\$41.86	\$41.86	\$41.86	\$41.86	\$41.86
BAXTER	GENTRAN 75	INJ 6%/NACL	00338-0263-03	\$24.98	\$24.98	\$24.98	\$24.98	\$24.98	\$24.98
BAXTER	GENTRAN 75	INJ 6%/NACL	00338-0265-03	\$1,762.92	\$1,762.92	\$1,762.92	\$1,762.92	\$1,762.92	\$1,762.92
BAXTER	GENTRANTRAV	INJ 6-10%	00338-0267-03	\$23.11	\$23.11	\$23.11	\$23.11	\$23.11	\$23.11
BAXTER	HEPARIN LOCK	INJ 100U/ML	00338-8112-89	\$3.63	\$3.63	\$3.63	\$3.63	\$3.63	\$3.63
BAXTER	HEPARIN LOCK	INJ 100U/ML	00338-8206-69	\$2.88	\$2.88	\$2.88	\$2.88	\$2.88	\$2.88
BAXTER	HEPARIN LOCK	INJ 100U/ML	00338-8209-69	\$3.13	\$3.13	\$3.13	\$3.13	\$3.13	\$3.13
BAXTER	HEPARIN LOCK	INJ 100U/ML	00338-8212-89	\$3.63	\$3.63	\$3.63	\$3.63	\$3.63	\$3.63

781 B-M SQUIBB U.S. (PRIMARY CEFZIL	SUS 250/5ML	Cefprozil	00087-7719-64	x	\$53.63	\$54.70	\$56.88	\$61.52	\$65.03	\$72.86
780 B-M SQUIBB U.S. (PRIMARY CEFZIL	SUS 250/5ML	Cefprozil	00087-7719-62	x	\$40.62	\$41.44	\$43.09	\$46.61	\$49.27	\$55.20
782 B-M SQUIBB U.S. (PRIMARY CEFZIL	TAB 250MG FC	Cefprozil	00087-7720-60	x	\$309.73	\$315.92	\$328.56	\$355.95	\$375.60	\$420.84
783 B-M SQUIBB U.S. (PRIMARY CEFZIL	TAB 500MG FC	Cefprozil	00087-7721-60	x	\$302.42	\$308.47	\$330.06	\$366.95	\$387.85	\$434.55
784 B-M SQUIBB U.S. (PRIMARY CEFZIL	TAB 500MG FC	Cefprozil	00087-7721-50	x	\$596.58	\$608.51	\$651.11	\$723.88	\$765.09	\$857.23
785 B-M SQUIBB U.S. (PRIMARY GLUCOPHAGE	TAB 1000MG	Metformin HCl	00087-6071-11	x		\$116.27	\$133.12	\$142.30	\$167.24	\$167.24
786 B-M SQUIBB U.S. (PRIMARY GLUCOPHAGE	TAB 500MG	Metformin HCl	00087-6060-05	x	\$53.76	\$56.44	\$64.62	\$69.08	\$81.19	\$81.19
787 B-M SQUIBB U.S. (PRIMARY GLUCOPHAGE	TAB 500MG	Metformin HCl	00087-6060-10	x	\$282.21	\$282.21	\$323.10	\$345.91	\$405.91	\$405.91
788 B-M SQUIBB U.S. (PRIMARY GLUCOPHAGE	TAB 850MG	Metformin HCl	00087-6070-05	x	\$91.39	\$95.95	\$109.85	\$117.43	\$138.01	\$138.01
789 B-M SQUIBB U.S. (PRIMARY GLUCOPHAGE	TAB XR 500MG	Metformin HCl	00087-6063-13	x				\$65.67	\$69.13	\$76.74
790 B-M SQUIBB U.S. (PRIMARY GLUCOVANCE	TAB 1.25/250	Glyburide-Metformin	00087-6072-11	x				\$65.67	\$72.51	\$82.13
791 B-M SQUIBB U.S. (PRIMARY GLUCOVANCE	TAB 2.5/500	Glyburide-Metformin	00087-6073-11	x				\$78.33	\$86.49	\$97.96
792 B-M SQUIBB U.S. (PRIMARY GLUCOVANCE	TAB 5/500MG	Glyburide-Metformin	00087-6074-11	x				\$78.33	\$86.49	\$97.96
797 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 10MG	Fosinopril Sodium	00087-0158-85	x	\$828.96	\$862.12	\$896.60	\$932.47	\$1,030.52	\$1,235.45
796 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 10MG	Fosinopril Sodium	00087-0158-46	x	\$74.59	\$77.58	\$80.69	\$83.92	\$92.74	\$111.19
795 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 20MG	Fosinopril Sodium	00087-0609-45	x	\$88.71	\$92.25	\$95.94	\$99.77	\$110.27	\$132.20
800 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 20MG	Fosinopril Sodium	00087-0609-85	x	\$828.96	\$862.12	\$896.60	\$932.47	\$1,030.52	\$1,235.45
798 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 20MG	Fosinopril Sodium	00087-0609-42	x	\$74.59	\$77.58	\$80.69	\$83.92	\$92.74	\$111.19
801 B-M SQUIBB U.S. (PRIMARY MONOPRIL	TAB 40MG	Fosinopril Sodium	00087-1202-13	x	\$74.59	\$77.58	\$80.69	\$83.92	\$92.74	\$111.19
802 B-M SQUIBB U.S. (PRIMARY MONOPRIL HCT	TAB 10/12.5	Fosinopril Sodium & Hydrochlorothiazide	00087-1492-01	x				\$93.24	\$103.06	\$123.55
803 B-M SQUIBB U.S. (PRIMARY MONOPRIL HCT	TAB 20/12.5	Fosinopril Sodium & Hydrochlorothiazide	00087-1493-01	x				\$93.24	\$106.91	\$123.55
835 B-M SQUIBB U.S. (PRIMARY CLAVIX	TAB 75MG	Clopidogrel Bisulfate	63653-1171-06	x	\$86.40	\$86.40	\$93.60	\$96.46	\$106.91	\$123.55
838 B-M SQUIBB U.S. (PRIMARY CLAVIX	TAB 75MG	Clopidogrel Bisulfate	63653-1171-05	x	\$1,440.00	\$1,440.00	\$1,560.00	\$1,607.60	\$1,776.69	\$1,972.21
836 B-M SQUIBB U.S. (PRIMARY CLAVIX	TAB 75MG	Clopidogrel Bisulfate	63653-1171-01	x	\$259.20	\$269.20	\$280.80	\$289.37	\$319.80	\$355.00
837 B-M SQUIBB U.S. (PRIMARY CLAVIX	TAB 75MG	Clopidogrel Bisulfate	63653-1171-03	x	\$288.00	\$288.00	\$312.00	\$321.52	\$355.34	\$394.44
810 B-M SQUIBB U.S. (PRIMARY SERZONE	TAB 100MG	Nefazodone HCl	00087-0032-31	x	\$60.55	\$64.79	\$69.32	\$74.11	\$83.04	\$91.32
811 B-M SQUIBB U.S. (PRIMARY SERZONE	TAB 150MG	Nefazodone HCl	00087-0039-31	x	\$60.55	\$64.79	\$69.32	\$74.11	\$83.81	\$93.04
812 B-M SQUIBB U.S. (PRIMARY SERZONE	TAB 200MG	Nefazodone HCl	00087-0033-31	x	\$60.55	\$64.79	\$69.32	\$74.11	\$84.60	\$94.79
813 B-M SQUIBB U.S. (PRIMARY SERZONE	TAB 250MG	Nefazodone HCl	00087-0041-31	x	\$60.55	\$64.79	\$69.32	\$74.11	\$85.38	\$96.55
814 B-M SQUIBB U.S. (PRIMARY SERZONE	TAB 50MG	Nefazodone HCl	00087-0031-47	x	\$60.55	\$64.79	\$69.32	\$74.11	\$81.86	\$89.18
816 B-M SQUIBB U.S. (PRIMARY CTEQUIN	TAB 200MG	Gatifloxacin	00015-1117-80	x				\$747.88	\$818.86	\$895.48
817 B-M SQUIBB U.S. (PRIMARY CTEQUIN	TAB 400MG	Gatifloxacin	00015-1117-50	x				\$224.36	\$245.66	\$268.64
818 B-M SQUIBB U.S. (PRIMARY CTEQUIN	TAB 400MG	Gatifloxacin	00015-1177-60	x				\$373.93	\$409.42	\$447.74
840 BMS		Warfarin Sodium	00056-0174-70	x	\$93.84	\$98.46	\$103.38	\$105.44	\$108.61	\$116.54
841 BMS		Warfarin Sodium	00056-0174-75	x	\$93.84	\$98.46	\$103.38	\$105.44	\$108.61	\$116.54
844 BMS		Warfarin Sodium	00056-0169-90	x	\$565.38	\$593.10	\$622.75	\$655.21	\$654.26	\$715.60
842 BMS		Warfarin Sodium	00056-0169-70	x	\$56.52	\$59.28	\$62.24	\$63.49	\$65.40	\$71.54
843 BMS		Warfarin Sodium	00056-0169-75	x	\$606.10	\$637.92	\$669.82	\$693.21	\$703.70	\$769.68
845 BMS		Warfarin Sodium	00056-0176-70	x	\$60.84	\$63.84	\$67.03	\$68.38	\$70.43	\$77.03
846 BMS		Warfarin Sodium	00056-0176-75	x	\$60.84	\$63.84	\$67.03	\$68.38	\$70.43	\$77.03
850 BMS		Warfarin Sodium	00056-0170-90	x	\$589.98	\$618.90	\$648.85	\$662.84	\$682.73	\$746.74
848 BMS		Warfarin Sodium	00056-0170-70	x	\$58.98	\$61.86	\$64.96	\$66.25	\$68.24	\$74.64
849 BMS		Warfarin Sodium	00056-0170-75	x	\$58.98	\$61.86	\$64.96	\$66.25	\$68.24	\$74.64
853 BMS		Warfarin Sodium	00056-0189-90	x	\$610.80	\$640.08	\$672.78	\$696.23	\$706.82	\$773.09
851 BMS		Warfarin Sodium	00056-0188-70	x	\$61.08	\$64.08	\$67.28	\$68.63	\$70.69	\$77.33
852 BMS		Warfarin Sodium	00056-0188-75	x	\$61.08	\$64.08	\$67.28	\$68.63	\$70.69	\$77.33
856 BMS		Warfarin Sodium	00056-0168-90	x	\$612.42	\$642.42	\$674.54	\$688.03	\$708.67	\$775.11

654 BMS	COUMADIN	TAB 4MG	Warfarin Sodium	00055-0168-70	x	\$61.26	\$64.26	\$67.48	\$68.82	\$70.88	\$77.53
655 BMS	COUMADIN	TAB 4MG	Warfarin Sodium	00055-0168-75	x	\$61.26	\$64.26	\$67.48	\$68.82	\$70.88	\$77.53
659 BMS	COUMADIN	TAB 5MG	Warfarin Sodium	00055-0172-90	x	\$616.68	\$646.92	\$679.27	\$692.86	\$713.64	\$802.85
657 BMS	COUMADIN	TAB 5MG	Warfarin Sodium	00055-0172-70	x	\$61.68	\$64.68	\$67.92	\$69.28	\$71.35	\$80.28
658 BMS	COUMADIN	TAB 5MG	Warfarin Sodium	00055-0172-75	x	\$61.68	\$64.68	\$67.92	\$69.28	\$71.35	\$80.28
662 BMS	COUMADIN	TAB 6MG	Warfarin Sodium	00055-0189-90	x	\$874.80	\$917.64	\$963.53	\$982.80	\$1,012.28	\$1,086.10
660 BMS	COUMADIN	TAB 6MG	Warfarin Sodium	00055-0189-70	x	\$87.48	\$91.74	\$96.32	\$98.26	\$101.21	\$108.59
661 BMS	COUMADIN	TAB 6MG	Warfarin Sodium	00055-0189-75	x	\$87.48	\$91.74	\$96.32	\$98.26	\$101.21	\$108.59
663 BMS	COUMADIN	TAB 7.5MG	Warfarin Sodium	00055-0173-70	x	\$90.48	\$94.92	\$99.67	\$101.66	\$104.71	\$112.35
664 BMS	COUMADIN	TAB 7.5MG	Warfarin Sodium	00055-0173-75	x	\$90.48	\$94.92	\$99.67	\$101.66	\$104.71	\$112.35
BOEHRINGER INGELHEIM	ACYCLOVIR SODIUM	500 MG, 10S EA	Acyclovir Sodium			\$528.00	\$528.00	\$528.00	\$528.00	\$528.00	
BOEHRINGER INGELHEIM	AMIKACIN SULFATE	250 MG/ML, 2 ML, 10S	Amikacin Sulfate			\$437.50	\$437.50	\$437.50	\$437.50	\$437.50	
BOEHRINGER INGELHEIM	CYTARABINE	100 MG, 10S EA				\$62.50	\$62.50	\$62.50	\$62.50	\$62.50	
BOEHRINGER INGELHEIM	DOXORUBICIN HCL	2 MG/ML, 5ML				\$945.98	\$945.98	\$945.98	\$945.98	\$945.98	
BOEHRINGER INGELHEIM	ETOPOSIDE	20 MG/ML, 5ML				\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	
BOEHRINGER INGELHEIM	LEUCOVOR CA	INJ 350MG	Leucovorin Calcium	58405-0623-07		\$137.94	\$137.94	\$137.94	\$137.94	\$137.94	\$137.94
BOEHRINGER INGELHEIM	LEUCOVOR CA	TAB 15MG	Leucovorin Calcium	58405-0628-74		\$200.96	\$200.96	\$200.96	\$200.96	\$200.96	\$200.96
BOEHRINGER INGELHEIM	LEUCOVOR CA	TAB 5MG	Leucovorin Calcium	58405-0624-67		\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	\$285.00
BOEHRINGER INGELHEIM	METHOTREXATE INJ	20MG	Methotrexate Sodium	58405-0673-01		\$5.03	\$5.03	\$5.03	\$5.03	\$5.03	\$5.03
BOEHRINGER INGELHEIM	METHOTREXATE SODIUM	25 MG/ML, 2ML, 10S				\$68.80	\$68.80	\$68.80	\$68.80	\$68.80	
BOEHRINGER INGELHEIM	MITOMYCIN	5 MG, EA				\$128.05	\$128.05	\$128.05	\$128.05	\$128.05	
BOEHRINGER INGELHEIM	VINBLASTINE SULFATE	10 MG, 10S EA	VINBLASTIN			\$212.50	\$212.50	\$212.50	\$212.50	\$212.50	
1250 CERENEX (GSK sub.)	AMERGE	TAB 1MG	Naratriptan HCl	00173-0561-00	x						\$179.99
1251 CERENEX (GSK sub.)	AMERGE	TAB 2.5MG	Naratriptan HCl	00173-0562-00	x						\$179.99
1247 CERENEX (GSK sub.)	IMITREX	INJ 6MG/5ML	Sumatriptan Succinate	00173-0449-02	x	\$198.55	\$216.50	\$243.04	\$255.19	\$267.95	\$290.28
1266 CERENEX (GSK sub.)	IMITREX	KIT 6MG/5ML	Sumatriptan Succinate	00173-0479-00	x	\$85.12	\$92.81	\$104.20	\$109.40	\$114.88	\$124.45
1265 CERENEX (GSK sub.)	IMITREX	KIT RF	Sumatriptan Succinate	00173-0478-00	x	\$80.63	\$87.91	\$98.69	\$103.62	\$108.80	\$117.88
1248 CERENEX (GSK sub.)	IMITREX	SPR 20MG/ACT	Sumatriptan	00173-0523-00	x	\$106.56	\$109.69	\$124.85	\$131.09	\$137.64	\$149.11
1249 CERENEX (GSK sub.)	IMITREX	SPR 5MG/ACT	Sumatriptan	00173-0524-00	x	\$106.56	\$109.69	\$124.85	\$131.09	\$137.64	\$149.11
1252 CERENEX (GSK sub.)	IMITREX	TAB 100MG	Sumatriptan Succinate	00173-0450-03	x						\$154.56
1253 CERENEX (GSK sub.)	IMITREX	TAB 25MG	Sumatriptan Succinate	00173-0460-02	x	\$107.72	\$128.33	\$144.06	\$151.26	\$158.82	\$172.05
1254 CERENEX (GSK sub.)	IMITREX	TAB 50MG	Sumatriptan Succinate	00173-0459-00	x	\$122.17	\$128.33	\$144.06	\$144.06	\$144.06	\$154.56
1255 CERENEX (GSK sub.)	ZOFRAN	SOL 4MG/5ML	Ondansetron HCl	00173-0489-00	x	\$134.80	\$146.51	\$161.99	\$170.09	\$176.89	\$193.48
1256 CERENEX (GSK sub.)	ZOFRAN	TAB 4MG	Ondansetron HCl	00173-0446-04	x	\$40.42	\$43.93	\$47.69	\$50.08	\$52.08	\$56.96
1258 CERENEX (GSK sub.)	ZOFRAN	TAB 4MG	Ondansetron HCl	00173-0446-02	x	\$1,347.96	\$1,465.13	\$1,589.26	\$1,668.72	\$1,735.46	\$1,896.16
1257 CERENEX (GSK sub.)	ZOFRAN	TAB 4MG	Ondansetron HCl	00173-0446-00	x	\$396.30	\$430.75	\$476.88	\$500.70	\$520.73	\$569.55
1259 CERENEX (GSK sub.)	ZOFRAN	TAB 8MG	Ondansetron HCl	00173-0447-04	x	\$67.36	\$73.21	\$79.42	\$83.99	\$86.72	\$94.85
1261 CERENEX (GSK sub.)	ZOFRAN	TAB 8MG	Ondansetron HCl	00173-0447-02	x	\$2,245.57	\$2,440.76	\$2,647.55	\$2,779.92	\$2,891.11	\$3,162.15
1260 CERENEX (GSK sub.)	ZOFRAN	TAB 8MG	Ondansetron HCl	00173-0447-00	x	\$660.20	\$717.59	\$794.28	\$834.00	\$867.36	\$948.68
1262 CERENEX (GSK sub.)	ZOFRAN ODT	TAB 4MG	Ondansetron	00173-0569-00	x						\$520.73
1264 CERENEX (GSK sub.)	ZOFRAN ODT	TAB 8MG	Ondansetron	00173-0570-00	x						\$520.73
1263 CERENEX (GSK sub.)	ZOFRAN ODT	TAB 8MG	Ondansetron	00173-0570-04	x						\$520.73
DEY LABS	ACETYLCYSTEINE		ACETYLCYSTEINE 10%, 4 ml, 12s								\$289.12
2552 DEY LABS	ALBUTEROL AER	90MCG	Albuterol	49502-0333-17	z	\$21.70	\$21.70	\$21.70	\$21.70	\$21.70	\$21.70
2543 DEY LABS	ALBUTEROL	NEB 0.083%	Albuterol Sulfate	49502-0687-03	z	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25	\$30.25
2544 DEY LABS	ALBUTEROL	NEB 0.083%	Albuterol Sulfate	49502-0687-60	z	\$72.60	\$72.60	\$72.60	\$72.60	\$72.60	\$72.60
2545 DEY LABS	ALBUTEROL	NEB 0.083%	Albuterol Sulfate	49502-0687-33	z	\$36.30	\$36.30	\$36.30	\$36.30	\$36.30	\$36.30
2551 DEY LABS	ALBUTEROL	NEB 0.5%	Albuterol Sulfate	49502-0105-01	z	\$14.99	\$14.99	\$14.99	\$14.99	\$14.99	\$14.99

GLAXOSMITHKLINE	KYTRIL	TAB 1MG	00029-4151-39	\$85.50	\$89.70	\$94.10	\$94.10	\$94.85	\$283.04
GLAXOSMITHKLINE	KYTRIL	TAB 1MG	00029-4151-05	\$855.00	\$896.90	\$940.85	\$940.85	\$940.85	\$270.25
1081 GLAXOSMITHKLINE	LAMICTAL	CHW 25MG	00173-0527-00		\$186.00	\$203.96	\$228.70	\$228.70	\$303.58
1082 GLAXOSMITHKLINE	LAMICTAL	CHW 5MG	00173-0526-00		\$177.60	\$194.36	\$204.08	\$204.08	\$191.41
940 GLAXOSMITHKLINE	LAMICTAL	TAB 100MG	00173-0642-55	\$182.63	\$191.83	\$218.33	\$229.25	\$229.25	\$200.64
941 GLAXOSMITHKLINE	LAMICTAL	TAB 150MG	00173-0643-60	\$115.14	\$120.95	\$137.66	\$144.55	\$144.55	\$33.55
942 GLAXOSMITHKLINE	LAMICTAL	TAB 200MG	00173-0643-60	\$120.70	\$126.78	\$144.30	\$151.51	\$151.51	\$184.69
994 GLAXOSMITHKLINE	LAMICTAL	TAB 25MG	00173-0633-02	\$172.04	\$180.72	\$205.68	\$215.96	\$215.96	\$24.03
947 GLAXOSMITHKLINE	LANOXIN	TAB 0.125MG	00173-0242-56	\$24.56	\$27.00	\$28.64	\$29.78	\$29.78	\$24.03
948 GLAXOSMITHKLINE	LANOXIN	TAB 0.125MG	00173-0242-75	\$135.20	\$148.64	\$157.63	\$163.93	\$163.93	\$24.03
946 GLAXOSMITHKLINE	LANOXIN	TAB 0.125MG	00173-0242-55	\$17.59	\$19.34	\$20.51	\$21.32	\$21.32	\$33.55
950 GLAXOSMITHKLINE	LANOXIN	TAB 0.25MG	00173-0249-56	\$24.56	\$27.00	\$28.64	\$29.78	\$29.78	\$33.55
952 GLAXOSMITHKLINE	LANOXIN	TAB 0.25MG	00173-0249-80	\$638.08	\$701.50	\$743.94	\$773.70	\$773.70	\$671.70
951 GLAXOSMITHKLINE	LANOXIN	TAB 0.25MG	00173-0249-75	\$135.20	\$148.64	\$157.63	\$163.93	\$163.93	\$184.69
949 GLAXOSMITHKLINE	LANOXIN	TAB 0.25MG	00173-0249-55	\$17.59	\$19.34	\$20.51	\$21.32	\$21.32	\$24.03
953 GLAXOSMITHKLINE	LANOXIN PED ELX	0.05/ML	00173-0264-27	\$26.66	\$31.09	\$32.34	\$33.64	\$33.64	\$36.44
954 GLAXOSMITHKLINE	LEUKERAN	TAB 2MG	00173-0665-18	\$67.01	\$68.71	\$78.86	\$82.82	\$82.82	\$98.93
955 GLAXOSMITHKLINE	MEPRON	SUS	00173-0547-00	\$560.99	\$589.03	\$637.09	\$668.95	\$668.95	\$738.64
1086 GLAXOSMITHKLINE	MEPRON	SUS	00173-0713-25	\$38.71	\$39.70	\$45.56	\$47.84	\$47.84	\$57.14
1212 GLAXOSMITHKLINE	MYLERAN	TAB 2MG	00173-0658-44	\$323.56	\$331.78	\$381.48	\$400.56	\$400.56	\$571.90
1211 GLAXOSMITHKLINE	NAVELBINE	INJ 10MG/ML	00173-0656-01	\$64.71	\$76.30	\$80.11	\$91.68	\$91.68	\$114.38
1087 GLAXOSMITHKLINE	PAXIL	SUS 10MG/5ML	00029-3210-48		\$106.60	\$111.40	\$121.05	\$121.05	\$135.09
995 GLAXOSMITHKLINE	PAXIL	TAB 10MG	00029-3211-13	\$61.65	\$64.05	\$66.95	\$72.75	\$72.75	\$81.19
998 GLAXOSMITHKLINE	PAXIL	TAB 20MG	00029-3211-13	\$64.35	\$66.85	\$69.85	\$75.90	\$75.90	\$84.71
960 GLAXOSMITHKLINE	PAXIL	TAB 20MG	00029-3211-21	\$218.80	\$227.35	\$237.60	\$258.25	\$258.25	\$288.20
959 GLAXOSMITHKLINE	PAXIL	TAB 20MG	00029-3211-20	\$214.45	\$222.80	\$232.85	\$253.10	\$253.10	\$282.44
961 GLAXOSMITHKLINE	PAXIL	TAB 30MG	00029-3212-13	\$66.25	\$68.85	\$71.95	\$78.20	\$78.20	\$83.91
996 GLAXOSMITHKLINE	PAXIL	TAB 40MG	00029-3213-13	\$70.00	\$72.75	\$76.00	\$82.80	\$82.80	\$92.19
1088 GLAXOSMITHKLINE	PAXIL CR	TAB 12.5MG	00029-3206-13						\$81.19
1089 GLAXOSMITHKLINE	PAXIL CR	TAB 25MG	00029-3207-13						\$84.71
1090 GLAXOSMITHKLINE	PAXIL CR	TAB 37.5MG	00029-3208-13						\$87.28
963 GLAXOSMITHKLINE	PURINETHOL	TAB 50MG	00173-0807-65	\$637.10	\$653.29	\$749.99	\$787.49	\$787.49	\$949.60
962 GLAXOSMITHKLINE	PURINETHOL	TAB 50MG	00173-0807-25	\$66.89	\$68.59	\$78.73	\$82.87	\$82.87	\$99.69
908 GLAXOSMITHKLINE	RELENZA	MIS DISKHALE	00173-0881-01			\$44.40	\$48.02	\$48.02	\$52.53
997 GLAXOSMITHKLINE	RETROVIR	CAP 100MG	00173-0108-55	\$159.29	\$159.29	\$176.95	\$176.95	\$176.95	\$205.15
998 GLAXOSMITHKLINE	RETROVIR	CAP 100MG	00173-0108-56	\$159.29	\$159.29	\$176.95	\$176.95	\$176.95	\$205.15
911 GLAXOSMITHKLINE	RETROVIR	INJ 10MG/ML	00173-0107-93	\$172.30	\$172.30	\$191.40	\$191.40	\$191.40	\$221.90
967 GLAXOSMITHKLINE	RETROVIR	SYR 10MG/ML	00173-0113-18	\$38.23	\$38.23	\$42.47	\$42.47	\$42.47	\$49.24
1101 GLAXOSMITHKLINE	RETROVIR	TAB 300MG	00173-0501-00	\$286.72	\$286.72	\$318.52	\$318.52	\$318.52	\$369.27
970 GLAXOSMITHKLINE	THIOGUANINE	TAB 40MG	00173-0880-25	\$65.73	\$67.90	\$100.92	\$105.97	\$105.97	\$120.55
1106 GLAXOSMITHKLINE	TRIZIVIR	TAB	00173-0691-00			\$957.38	\$1,005.25	\$1,005.25	\$1,109.96
1107 GLAXOSMITHKLINE	VALTREX	TAB 1GM	00173-0665-02			\$118.69	\$118.69	\$118.69	\$142.08
1108 GLAXOSMITHKLINE	VALTREX	TAB 500MG	00173-0933-03	\$115.92	\$127.07	\$139.07	\$146.02	\$146.02	\$169.26
1109 GLAXOSMITHKLINE	VALTREX	TAB 500MG	00173-0933-56	\$282.00	\$309.12	\$338.30	\$355.22	\$355.22	\$411.76
909 GLAXOSMITHKLINE	VENTOLIN	HFA AER	00173-0662-00						\$36.53
1232 GLAXOSMITHKLINE	WELLBUTRIN	TAB 100MG	00173-0178-55	\$87.94	\$98.67	\$106.85	\$112.19	\$112.19	\$120.04
1110 GLAXOSMITHKLINE	WELLBUTRIN	TAB 100MG SR	00173-0947-55	\$71.52	\$74.41	\$85.51	\$89.78	\$89.78	\$107.24
1001 GLAXOSMITHKLINE	WELLBUTRIN	TAB 150MG SR	00173-0135-55	\$76.66	\$79.75	\$91.64	\$96.23	\$96.23	\$101.04

1233	GLAXOSMITHKLINE	WELLBUTRIN TAB 75MG	Bupropion HCl	00173-0177-55	\$65.90	\$72.46	\$80.09	\$84.10	\$89.99	\$100.30
1111	GLAXOSMITHKLINE	WELLBUTRIN TAB SR 200MG	Bupropion HCl	00173-0722-00	x					\$214.48
1115	GLAXOSMITHKLINE	ZANTAC TAB 150MG	Ranitidine HCl	00173-0344-17	x	\$297.61	\$309.64	\$318.98	\$328.55	\$341.69
1117	GLAXOSMITHKLINE	ZANTAC TAB 150MG	Ranitidine HCl	00173-0344-12	x	\$171.97	\$177.92	\$1,825.08	\$1,898.09	\$2,056.26
1003	GLAXOSMITHKLINE	ZANTAC TAB 150MG	Ranitidine HCl	00173-0344-47	x	\$174.58	\$179.84	\$185.24	\$192.65	\$208.70
1116	GLAXOSMITHKLINE	ZANTAC TAB 150MG	Ranitidine HCl	00173-0344-14	x	\$826.69	\$860.09	\$886.07	\$912.65	\$948.15
1002	GLAXOSMITHKLINE	ZANTAC TAB 150MG	Ranitidine HCl	00173-0344-42	x	\$99.20	\$103.21	\$106.33	\$109.52	\$113.90
1004	GLAXOSMITHKLINE	ZANTAC TAB 300MG	Ranitidine HCl	00173-0393-40	x	\$90.06	\$93.70	\$96.53	\$99.42	\$103.39
1118	GLAXOSMITHKLINE	ZANTAC TAB 300MG	Ranitidine HCl	00173-0393-06	x	\$750.53	\$780.85	\$804.43	\$828.56	\$861.71
1005	GLAXOSMITHKLINE	ZANTAC TAB 300MG	Ranitidine HCl	00173-0393-47	x	\$302.51	\$314.72	\$324.24	\$333.97	\$347.33
1119	GLAXOSMITHKLINE	SOL 20MG/ML	Abacavir Sulfate	00173-0664-00	x	\$91.79	\$96.29	\$98.29	\$101.10	\$111.64
1121	GLAXOSMITHKLINE	ZIAGEN TAB 300MG	Abacavir Sulfate	00173-0661-00	x	\$349.20	\$366.31	\$366.31	\$384.62	\$424.69
1122	GLAXOSMITHKLINE	ZIAGEN TAB 300MG	Abacavir Sulfate	00173-0661-01	x	\$349.20	\$366.31	\$366.31	\$384.62	\$424.69
977	GLAXOSMITHKLINE	ZOFIRAX CAP 200MG	Ondansetron HCl	00173-0680-00	x		\$79.42	\$83.39	\$86.72	\$86.72
976	GLAXOSMITHKLINE	ZOFIRAX CAP 200MG	Ondansetron HCl	00173-0680-00	x	\$130.01	\$134.62	\$148.79	\$153.25	\$159.38
912	GLAXOSMITHKLINE	ZOFIRAX INJ 1000MG	Acydovir	00173-0991-55	x	\$114.14	\$118.19	\$130.63	\$134.56	\$139.94
913	GLAXOSMITHKLINE	ZOFIRAX INJ 500MG	Acydovir Sodium	00173-0991-55	x	\$1,190.23	\$1,190.23	\$1,202.14	\$1,238.20	\$1,300.10
978	GLAXOSMITHKLINE	ZOFIRAX SUS 2005ML	Acydovir	00173-0995-01	x	\$595.12	\$595.12	\$601.07	\$619.10	\$650.06
979	GLAXOSMITHKLINE	ZOFIRAX TAB 400MG	Acydovir	00173-0995-96	x	\$98.36	\$101.84	\$112.57	\$115.94	\$121.74
980	GLAXOSMITHKLINE	ZOFIRAX TAB 800MG	Acydovir	00173-0949-55	x	\$221.51	\$229.34	\$253.51	\$261.12	\$271.56
981	GLAXOSMITHKLINE	ZOFIRAX TAB 800MG	Acydovir	00173-0945-55	x	\$439.33	\$454.88	\$502.80	\$517.88	\$538.60
1123	GLAXOSMITHKLINE	ZYBAN TAB 150MG SR	Bupropion HCl (Smoking Deterrent)	00173-0556-01	x	\$430.73	\$445.98	\$492.96	\$507.74	\$528.05
1124	GLAXOSMITHKLINE	ZYBAN TAB 150MG SR	Bupropion HCl (Smoking Deterrent)	00173-0556-02	x	\$76.66	\$79.75	\$91.64	\$96.23	\$101.04
IMMUNEX		LEUCOVOR CA INJ 350MG	Leucovorin Calcium	58406-0623-07		\$137.94	\$137.94	\$137.94	\$137.94	\$137.94
IMMUNEX		LEUCOVOR CA TAB 15MG	Leucovorin Calcium	58406-0626-74		\$200.96	\$200.96	\$200.96	\$200.96	\$200.96
IMMUNEX		LEUCOVOR CA TAB 5MG	Leucovorin Calcium	58406-0624-67		\$285.00	\$285.00	\$285.00	\$285.00	\$285.00
IMMUNEX		LEUKINE	SAGRAMOSTIN	58406-0050-14		\$252.06	\$252.06	\$268.71	\$288.59	
IMMUNEX		LEUKINE	SAGRAMOSTIN	58406-0050-30		\$21,260.33	\$1,348.55		\$1,442.95	
IMMUNEX		LEUKINE	SAGRAMOSTIN	58406-0002-01		\$126.04	\$134.85		\$144.30	
IMMUNEX		LEUKINE	SAGRAMOSTIN	58406-0002-33		\$630.16	\$674.28		\$72.48	
IMMUNEX		LEUKINE	SAGRAMOSTIN	08406-0001-01		\$252.06	\$252.06			
IMMUNEX		LEUKINE	SAGRAMOSTIN	58406-0001-35		\$1,260.33	\$1,260.33			
IMMUNEX		METHOTREXATE INJ 20MG	Methotrexate Sodium	58406-0673-01		\$5.03	\$5.03	\$5.03	\$5.03	\$5.03
IMMUNEX		NOVATRONE	MITOXANE HYDROCHLORIDE	58406-0640-03		\$756.04	\$812.74		\$1,028.25	
IMMUNEX		NOVATRONE	MITOXANE HYDROCHLORIDE	58406-0640-05		\$945.03	\$1,015.90		\$1,285.28	
IMMUNEX		NOVATRONE	MITOXANE HYDROCHLORIDE	58406-0640-07		\$1,134.05	\$1,219.10		\$1,542.36	
IMMUNEX		THIOPLEX	LYOPHILIZED THIOPETA	58406-0662-01					\$123.13	
IMMUNEX		THIOPLEX	LYOPHILIZED THIOPETA	58406-0661-02		\$80.24	\$105.58			
IMMUNEX		THIOPLEX	LYOPHILIZED THIOPETA	58406-0662-36		\$541.40	\$633.44			
J&J GROUP		REMICADE INJ 100MG	Infliximab	57894-0030-01		\$585.00	\$611.33		\$736.75	
1274	JANSSSEN (J&J group)	ACIPHEX TAB 20MG	Rabeprazole Sodium	62856-0243-41	x	\$369.60	\$378.94	\$665.65	\$691.61	\$691.61
1273	JANSSSEN (J&J group)	ACIPHEX TAB 20MG	Rabeprazole Sodium	62856-0243-90	x	\$341.96	\$341.96	\$392.00	\$392.00	\$427.53
1272	JANSSSEN (J&J group)	ACIPHEX TAB 20MG	Rabeprazole Sodium	62856-0243-30	x	\$175.94	\$175.94	\$352.80	\$352.80	\$384.78
1298	JANSSSEN (J&J group)	DURAGESIC DIS 100MCG/H	Fentanyl	50458-0036-05	x	\$159.89	\$159.89	\$203.27	\$213.23	\$251.41
1299	JANSSSEN (J&J group)	DURAGESIC DIS 25MCG/H	Fentanyl	50458-0033-05	x	\$84.02	\$88.74	\$101.83	\$101.83	\$123.61
1300	JANSSSEN (J&J group)	DURAGESIC DIS 50MCG/H	Fentanyl	50458-0034-05	x	\$84.02	\$88.74	\$101.83	\$101.83	\$123.61
1301	JANSSSEN (J&J group)	DURAGESIC DIS 75MCG/H	Fentanyl	50458-0035-05	x	\$128.33	\$141.22	\$163.16	\$168.52	\$194.31
1275	JANSSSEN (J&J group)	REMINYL SOL 4MG/ML	Galantamine Hydrobromide	50458-0399-10	x	\$141.22	\$154.07	\$163.16	\$168.52	\$194.31

1337 MCNEIL (J&J group)	POLYCI-TRAK SOL	Potassium Citrate-Citric Acid	17314-9321-01	x	\$18.61	\$23.21	\$25.26	\$26.64	\$28.62	\$33.13
1338 MCNEIL (J&J group)	POLYCI-TRALC SOL	Pot & Sod Citrates w/Citric Ac	17314-9323-01	x		\$23.38	\$23.38	\$26.82	\$28.80	\$33.34
1365 MCNEIL (J&J group)	REGANEX GEL 0.01%	Becaplermin	00045-0810-15	x		\$378.00	\$412.40	\$436.74	\$456.14	\$533.15
1366 MCNEIL (J&J group)	TESTODERM DIS 4MG/24HR	Testosterone	17314-4608-03	x	\$75.36	\$96.00	\$96.00	\$102.24	\$107.34	\$124.21
1367 MCNEIL (J&J group)	TESTODERM DIS 6MG/24HR	Testosterone	17314-4609-03	x	\$79.14	\$96.00	\$96.00	\$102.24	\$107.34	\$124.21
1339 MCNEIL (J&J group)	TOLECTIN TAB 600MG	Tolmetin Sodium	00045-0416-60	x	\$139.66	\$144.54	\$157.68	\$165.41	\$173.51	\$200.78
1340 MCNEIL (J&J group)	TOLECTIN DS CAP 400MG	Tolmetin Sodium	00045-0414-60	x	\$115.08	\$119.11	\$129.94	\$136.31	\$142.99	\$165.48
1341 MCNEIL (J&J group)	TOPAMAX CAP 15MG	Topiramate	00045-0647-65	x		\$65.52	\$71.48	\$74.99	\$78.66	\$91.46
1342 MCNEIL (J&J group)	TOPAMAX CAP 25MG	Topiramate	00045-0645-65	x	\$154.84	\$162.42	\$177.19	\$185.88	\$194.99	\$226.70
1343 MCNEIL (J&J group)	TOPAMAX TAB 100MG	Topiramate	00045-0641-65	x	\$181.27	\$190.15	\$207.44	\$217.61	\$228.28	\$265.41
1344 MCNEIL (J&J group)	TOPAMAX TAB 200MG	Topiramate	00045-0642-65	x	\$67.98	\$69.28	\$75.58	\$79.28	\$83.17	\$96.70
1345 MCNEIL (J&J group)	TOPAMAX TAB 25MG	Topiramate	00045-0639-65	x		\$33.91	\$38.29	\$40.16	\$42.13	\$48.75
1347 MCNEIL (J&J group)	TYLENOL/COD TAB #3	Acetaminophen w/ Codeine	00045-0513-60	x	\$266.74	\$276.07	\$301.18	\$315.94	\$331.42	\$383.25
1350 MCNEIL (J&J group)	TYLENOL/COD TAB #3	Acetaminophen w/ Codeine	00045-0513-60	x	\$161.57	\$167.22	\$182.44	\$191.38	\$200.75	\$232.30
1348 MCNEIL (J&J group)	TYLENOL/COD TAB #3	Acetaminophen w/ Codeine	00045-0513-73	x	\$146.75	\$151.88	\$165.70	\$173.82	\$182.34	\$210.75
1349 MCNEIL (J&J group)	TYLENOL/COD TAB #3	Acetaminophen w/ Codeine	00045-0513-72	x	\$161.57	\$167.22	\$182.44	\$191.38	\$200.75	\$232.30
1352 MCNEIL (J&J group)	TYLENOL/COD TAB #4	Acetaminophen w/ Codeine	00045-0515-70	x	\$258.84	\$267.90	\$292.27	\$306.59	\$321.61	\$372.16
1353 MCNEIL (J&J group)	TYLENOL/COD TAB #4	Acetaminophen w/ Codeine	00045-0515-60	x	\$59.92	\$62.02	\$67.66	\$70.97	\$74.45	\$86.15
1355 MCNEIL (J&J group)	TYLOX CAP 5-500MG	Oxycodone w/ Acetaminophen	00045-0526-79	x	\$105.78	\$109.49	\$119.45	\$125.30	\$131.45	\$152.11
1354 MCNEIL (J&J group)	TYLOX CAP 5-500MG	Oxycodone w/ Acetaminophen	00045-0526-60	x	\$80.45	\$83.27	\$90.84	\$95.29	\$99.96	\$115.68
1357 MCNEIL (J&J group)	ULTRACET TAB 37.5-325	Tramadol-Acetaminophen	00045-0650-10	x		\$78.11	\$85.21	\$89.39	\$93.77	\$107.49
1356 MCNEIL (J&J group)	ULTRACET TAB 37.5-325	Tramadol-Acetaminophen	00045-0650-10	x	\$74.75	\$78.11	\$85.21	\$89.39	\$93.77	\$117.11
1358 MCNEIL (J&J group)	ULTRAM TAB 50MG	Tramadol HCl	00045-0659-10	x	\$339.78	\$355.07	\$387.37	\$406.36	\$426.26	\$532.40
1360 MCNEIL (J&J group)	ULTRAM TAB 50MG	Tramadol HCl	00045-0659-70	x	\$67.96	\$71.02	\$77.47	\$81.26	\$85.25	\$105.48
1359 MCNEIL (J&J group)	ULTRAM TAB 50MG	Tramadol HCl	00045-0659-60	x	\$85.80	\$107.74	\$117.24	\$128.88	\$132.96	\$153.86
1361 MCNEIL (J&J group)	URISPAV TAB 100MG	Flavoxate HCl	17314-9220-01	x	\$249.82	\$258.56	\$282.08	\$295.91	\$310.40	\$359.19
1363 MCNEIL (J&J group)	VASCOR TAB 200MG	Bepitridil HCl	00045-0682-33	x	\$304.79	\$315.46	\$344.15	\$361.01	\$378.70	\$488.21
1364 MCNEIL (J&J group)	VASCOR TAB 300MG	Bepitridil HCl	00045-0683-33	x	\$103.40	\$106.50	\$110.01	\$114.41	\$115.32	\$127.63
1383 MCNEIL CONSUMER (J&J gro	FLEXERIL TAB 10MG	Cyclobenzaprine HCl	50580-0874-11	x	\$352.26	\$352.26	\$352.26	\$352.26	\$366.00	\$396.11
1510 NOVARTIS	CLOZARIL TAB 100MG	Clozapine	00078-0127-05	x	\$352.26	\$352.26	\$352.26	\$352.26	\$366.00	\$396.11
1511 NOVARTIS	CLOZARIL TAB 100MG	Clozapine	00078-0127-05	x	\$352.26	\$352.26	\$352.26	\$352.26	\$366.00	\$396.11
1512 NOVARTIS	CLOZARIL TAB 25MG	Clozapine	00078-0126-05	x	\$135.96	\$135.96	\$135.96	\$135.96	\$141.26	\$152.89
1513 NOVARTIS	CLOZARIL TAB 25MG	Clozapine	00078-0126-06	x	\$135.96	\$135.96	\$135.96	\$135.96	\$141.26	\$152.89
1605 NOVARTIS	COMBIPATCH DIS .05/.14	Estradiol & Norethindrone Acetate	00078-0377-42	x		\$29.69	\$29.69	\$31.19	\$34.44	\$108.68
1606 NOVARTIS	COMBIPATCH DIS .05/.14	Estradiol & Norethindrone Acetate	00078-0377-45	x		\$29.69	\$29.69	\$31.19	\$34.44	\$108.68
1607 NOVARTIS	COMBIPATCH DIS .05/.25	Estradiol & Norethindrone Acetate	00078-0378-42	x		\$29.69	\$29.69	\$31.19	\$34.44	\$108.68
1608 NOVARTIS	COMBIPATCH DIS .05/.25	Estradiol & Norethindrone Acetate	00078-0378-45	x		\$29.69	\$29.69	\$31.19	\$34.44	\$108.68
1514 NOVARTIS	COMTAN TAB 200MG	Entacapone	00078-0327-05	x		\$135.41	\$140.82	\$153.50	\$175.40	\$191.66
1610 NOVARTIS	ESTRADERM DIS 0.05MG	Estradiol	00083-2310-62	x	\$121.56	\$135.41	\$140.82	\$153.50	\$175.40	\$191.66
1609 NOVARTIS	ESTRADERM DIS 0.05MG	Estradiol	00083-2310-08	x	\$20.26	\$22.57	\$23.47	\$25.56	\$29.23	\$31.95
1612 NOVARTIS	ESTRADERM DIS 0.1MG	Estradiol	00083-2320-62	x	\$132.54	\$147.64	\$153.54	\$168.01	\$185.01	\$205.44
1611 NOVARTIS	ESTRADERM DIS 0.1MG	Estradiol	00083-2320-08	x	\$22.09	\$24.61	\$25.59	\$27.89	\$31.34	\$34.24
1530 NOVARTIS	EXELON CAP 1.5MG	Rivastigmine Tartrate	00078-0323-08	x		\$217.27	\$223.57	\$233.57	\$241.96	\$281.96
1529 NOVARTIS	EXELON CAP 1.5MG	Rivastigmine Tartrate	00078-0323-44	x		\$217.27	\$223.57	\$233.57	\$241.96	\$281.96
1532 NOVARTIS	EXELON CAP 3MG	Rivastigmine Tartrate	00078-0324-08	x		\$217.27	\$223.57	\$233.57	\$241.96	\$281.96
1531 NOVARTIS	EXELON CAP 3MG	Rivastigmine Tartrate	00078-0324-44	x		\$217.27	\$223.57	\$233.57	\$241.96	\$281.96
1534 NOVARTIS	EXELON CAP 4.5MG	Rivastigmine Tartrate	00078-0325-08	x		\$217.27	\$223.57	\$233.57	\$241.96	\$281.96

PHARMACIA	ADRIAMYC RDF INJ 20MG	Doxorubicin HCl	00013-1056-91	\$97.53	\$107.28	\$107.28	\$107.28	\$107.28	\$107.28
PHARMACIA	ADRIAMYC RDF INJ 50MG	Doxorubicin HCl	00013-1106-79	\$243.80	\$268.18	\$268.18	\$268.18	\$268.18	\$268.18
3104 PHARMACIA	ADRUCIL INJ 50MG/ML	Fluorouracil	00013-1056-94	\$29.15	\$32.06	\$32.06	\$32.06	\$32.06	\$32.06
3102 PHARMACIA	ADRUCIL INJ 50MG/ML	Fluorouracil	00013-1036-91	\$2.65	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
3103 PHARMACIA	ADRUCIL INJ 50MG/ML	Fluorouracil	00013-1046-94	\$13.25	\$16.04	\$16.04	\$16.04	\$16.04	\$16.04
3032 PHARMACIA	AMPHOCIN INJ 50MG	Amphotericin B	00013-1405-44	\$34.54	\$36.26	\$36.26	\$36.26	\$36.26	\$36.26
PHARMACIA	AMPHOTERCIN B	AMPHOTERCIN B (see Amphocin) 50 mg, ea		\$34.50	\$36.26	\$36.26	\$36.26	\$36.26	\$36.26
PHARMACIA	BLEOMYCIN SULFATE	BLEOMYCIN SULFATE 15 u, ea		\$309.98	\$309.98	\$309.98	\$309.98	\$309.98	\$309.98
PHARMACIA	BLEOMYCIN SULFATE 15U, EA	BLEOMYCIN SULFATE		\$309.98	\$309.98	\$309.98	\$309.98	\$309.98	\$309.98
3299 PHARMACIA	CELEBREX CAP 100MG	Celecoxib	00025-1520-31	\$143.00	\$143.00	\$148.72	\$164.23	\$175.56	\$175.56
3300 PHARMACIA	CELEBREX CAP 100MG	Celecoxib	00025-1520-34	\$143.00	\$143.00	\$148.72	\$164.23	\$175.56	\$175.56
3301 PHARMACIA	CELEBREX CAP 100MG	Celecoxib	00025-1520-51	\$242.00	\$242.00	\$251.68	\$275.29	\$287.95	\$287.95
3302 PHARMACIA	CELEBREX CAP 200MG	Celecoxib	00025-1525-31	\$242.00	\$242.00	\$251.68	\$275.29	\$287.95	\$287.95
3303 PHARMACIA	CELEBREX CAP 200MG	Celecoxib	00025-1525-34	\$242.00	\$242.00	\$251.68	\$275.29	\$287.95	\$287.95
3304 PHARMACIA	CELEBREX CAP 200MG	Celecoxib	00025-1525-51	\$242.00	\$242.00	\$251.68	\$275.29	\$287.95	\$287.95
3312 PHARMACIA	CELEBREX CAP 400MG	Celecoxib	00025-1530-01	\$1,258.40	\$1,376.43	\$1,438.74	\$1,531.00	\$1,643.40	\$1,766.40
3311 PHARMACIA	CELEBREX CAP 400MG	Celecoxib	00025-1530-02	\$26.40	\$30.76	\$35.23	\$40.76	\$46.44	\$52.74
3004 PHARMACIA	CLEOCIN-T GEL 1%	Clindamycin Phosphate (Topical)	00009-3331-02	\$23.58	\$26.40	\$30.76	\$35.23	\$39.11	\$43.44
3005 PHARMACIA	CLEOCIN-T GEL 1%	Clindamycin Phosphate (Topical)	00009-3331-01	\$42.46	\$47.56	\$55.41	\$64.64	\$70.45	\$77.06
3006 PHARMACIA	CLEOCIN-T LOT 1%	Clindamycin Phosphate (Topical)	00009-3329-01	\$32.79	\$36.73	\$42.80	\$49.93	\$54.43	\$59.85
3007 PHARMACIA	CLEOCIN-T PAD 1%	Clindamycin Phosphate (Topical)	00009-3116-14	\$32.24	\$34.81	\$40.56	\$43.31	\$47.31	\$51.58
3009 PHARMACIA	CLEOCIN-T SOL 1%	Clindamycin Phosphate (Topical)	00009-3116-02	\$26.78	\$29.99	\$34.94	\$37.74	\$40.76	\$44.44
3008 PHARMACIA	CLEOCIN-T SOL 1%	Clindamycin Phosphate (Topical)	00009-3116-01	\$13.70	\$15.35	\$17.89	\$19.31	\$20.86	\$22.74
PHARMACIA	CYTARABINE	CYTARABINE (see Cytosar-U) 100 mg, ea		\$7.38	\$8.14	\$8.14	\$8.98	\$9.86	\$10.74
3079 PHARMACIA	DEPO-TESTOST INJ 100MG/ML	Testosterone Cypionate	00009-0347-02	\$38.69	\$42.76	\$47.16	\$52.04	\$57.44	\$63.32
3080 PHARMACIA	DEPO-TESTOST INJ 200MG/ML	Testosterone Cypionate	00009-0417-01	\$12.75	\$14.03	\$15.46	\$17.01	\$18.54	\$20.30
3081 PHARMACIA	DEPO-TESTOST INJ 200MG/ML	Testosterone Cypionate	00009-0417-02	\$69.76	\$76.74	\$84.60	\$93.88	\$103.98	\$114.14
PHARMACIA	EPOSIDO	EPOSIDO (see Toposar) 20 mg/ml, 5 ml		\$143.31	\$157.65	\$173.65	\$191.65	\$211.65	\$233.65
3093 PHARMACIA	NEOSAR INJ 100MG	Cyclophosphamide	00013-5606-93	\$5.71	\$6.29	\$6.29	\$6.29	\$6.29	\$6.29
3094 PHARMACIA	NEOSAR INJ 1GM	Cyclophosphamide	00013-5636-70	\$45.59	\$50.15	\$55.15	\$60.15	\$65.15	\$70.15
3095 PHARMACIA	NEOSAR INJ 200MG	Cyclophosphamide	00013-5616-93	\$10.85	\$11.94	\$12.94	\$13.94	\$14.94	\$15.94
3098 PHARMACIA	NEOSAR INJ 2GM	Cyclophosphamide	00013-5646-70	\$91.16	\$91.16	\$100.28	\$100.28	\$100.28	\$100.28
3096 PHARMACIA	NEOSAR INJ 500MG	Cyclophosphamide	00013-5626-93	\$22.79	\$22.79	\$25.06	\$25.06	\$25.06	\$25.06
3053 PHARMACIA	SOLU-CORTEF INJ 1000MG	Hydrocortisone Sod Succinate	00009-0920-03	\$29.29	\$30.16	\$30.16	\$30.16	\$30.16	\$30.16
3070 PHARMACIA	SOLU-CORTEF INJ 100MG	Hydrocortisone Sod Succinate	00009-0900-20	\$83.44	\$83.44	\$85.94	\$85.94	\$85.94	\$85.94
3069 PHARMACIA	SOLU-CORTEF INJ 100MG	Hydrocortisone Sod Succinate	00009-0900-13	\$3.34	\$3.44	\$3.44	\$3.44	\$3.44	\$3.44
3068 PHARMACIA	SOLU-CORTEF INJ 100MG	Hydrocortisone Sod Succinate	00009-0825-01	\$3.26	\$3.26	\$3.36	\$3.36	\$3.36	\$3.36
3066 PHARMACIA	SOLU-CORTEF INJ 250MG	Hydrocortisone Sod Succinate	00009-0909-16	\$189.06	\$189.06	\$194.69	\$194.69	\$194.69	\$194.69
3072 PHARMACIA	SOLU-CORTEF INJ 250MG	Hydrocortisone Sod Succinate	00009-0909-08	\$7.56	\$7.56	\$7.79	\$7.79	\$7.79	\$7.79
3071 PHARMACIA	SOLU-CORTEF INJ 500MG	Hydrocortisone Sod Succinate	00009-0912-05	\$14.71	\$14.71	\$15.15	\$15.15	\$15.15	\$15.15
3073 PHARMACIA	SOLU-CORTEF INJ 500MG	Hydrocortisone Sod Succinate	00009-0698-01	\$31.80	\$31.80	\$32.75	\$32.75	\$32.75	\$32.75
3040 PHARMACIA	SOLU-MEDROL INJ 1000MG	Methylprednisolone Sod Succ	00009-0698-01	\$34.13	\$34.13	\$35.15	\$35.15	\$35.15	\$35.15
3055 PHARMACIA	SOLU-MEDROL INJ 1000MG	Methylprednisolone Sod Succ	00009-3389-01	\$5.64	\$5.64	\$5.81	\$5.81	\$5.81	\$5.81
3041 PHARMACIA	SOLU-MEDROL INJ 125MG	Methylprednisolone Sod Succ	00009-0150-16	\$140.94	\$140.94	\$145.31	\$145.31	\$145.31	\$145.31
3056 PHARMACIA	SOLU-MEDROL INJ 125MG	Methylprednisolone Sod Succ	00009-0796-01	\$57.98	\$57.98	\$59.71	\$59.71	\$59.71	\$59.71
3064 PHARMACIA	SOLU-MEDROL INJ 2GM	Methylprednisolone Sod Succ	00009-0796-01	\$2.13	\$2.13	\$2.19	\$2.19	\$2.19	\$2.19
3042 PHARMACIA	SOLU-MEDROL INJ 40MG	Methylprednisolone Sod Succ	00009-0113-12	\$53.13	\$53.13	\$54.69	\$54.69	\$54.69	\$54.69
3057 PHARMACIA	SOLU-MEDROL INJ 40MG	Methylprednisolone Sod Succ	00009-0113-19	\$21.26	\$21.26	\$21.99	\$21.99	\$21.99	\$21.99
3059 PHARMACIA	SOLU-MEDROL INJ 500MG	Methylprednisolone Sod Succ	00009-0765-02	\$18.95	\$18.95	\$19.51	\$19.51	\$19.51	\$19.51
3058 PHARMACIA	SOLU-MEDROL INJ 500MG	Methylprednisolone Sod Succ	00009-0758-01	\$18.95	\$18.95	\$19.51	\$19.51	\$19.51	\$19.51

3099 PHARMACIA	TOPOSAR	INJ 100/5ML	00013-7336-91	Etoposide	\$143.31	\$157.65	\$157.65	\$157.65	\$157.65
3100 PHARMACIA	TOPOSAR	INJ 200/10ML	00013-7346-94	Etoposide	\$286.63	\$315.29	\$315.29	\$315.29	\$315.29
3101 PHARMACIA	TOPOSAR	INJ 500/25ML	00013-7356-98	Etoposide	\$698.65	\$768.51	\$768.51	\$768.51	\$768.51
3097 PHARMACIA	VINCASAR PFS	INJ 1MG/ML	00013-7466-96	Vincristine Sulfate	\$78.60	\$86.46	\$86.46	\$86.46	\$86.46
3092 PHARMACIA	VINCASAR PFS	INJ 1MG/ML	00013-7456-96	Vincristine Sulfate	\$39.30	\$43.23	\$43.23	\$43.23	\$43.23
3476 ROCHE	CELCEPT	CAP 250MG	00004-0259-01	Mycophenolate Mofetil	\$225.00	\$241.13	\$241.13	\$241.13	\$241.13
3477 ROCHE	CELCEPT	CAP 250MG	00004-0259-05	Mycophenolate Mofetil			\$3,828.17	\$4,226.94	\$4,226.94
3478 ROCHE	CELCEPT	CAP 250MG	00004-0259-43	Mycophenolate Mofetil			\$1,329.00	\$1,467.44	\$1,467.44
3479 ROCHE	CELCEPT	SUS 200MG/ML	00004-0261-29	Mycophenolate Mofetil			\$372.16	\$410.93	\$410.93
3481 ROCHE	CELCEPT	TAB 500MG	00004-0260-43	Mycophenolate Mofetil			\$2,657.90	\$2,934.78	\$2,934.78
3480 ROCHE	CELCEPT	TAB 500MG	00004-0260-01	Mycophenolate Mofetil			\$531.64	\$587.03	\$587.03
3404 ROCHE	CELCEPT IV	INJ 500MG	00004-0298-09	Mycophenolate Mofetil HCl			\$126.31	\$139.48	\$139.48
3400 ROCHE	KYTRIL	INJ 1MG/ML	00004-0240-09	Granisetron HCl			\$749.57	\$780.80	\$780.80
3407 ROCHE	KYTRIL	INJ 1MG/ML	00004-0239-09	Granisetron HCl			\$187.39	\$195.20	\$195.20
3415 ROCHE	KYTRIL	SOL 2MG/10ML	00004-0237-09	Granisetron HCl			\$282.30	\$282.30	\$282.30
3416 ROCHE	KYTRIL	TAB 1MG	00004-0241-33	Granisetron HCl			\$94.10	\$94.10	\$94.10
3417 ROCHE	KYTRIL	TAB 1MG	00004-0241-26	Granisetron HCl			\$94.10	\$94.10	\$94.10
3566 SCHERING	CLARINEX	TAB 5MG	00895-1264-02	Desloratadine			\$1,095.84	\$1,141.50	\$1,141.50
3564 SCHERING	CLARINEX	TAB 5MG	00895-1264-01	Desloratadine			\$218.17	\$228.30	\$228.30
3565 SCHERING	CLARINEX	TAB 5MG	00895-1264-03	Desloratadine			\$219.17	\$228.30	\$228.30
3563 SCHERING	CLARINEX	TAB 5MG	00895-1264-04	Desloratadine			\$68.49	\$68.49	\$68.49
3567 SCHERING	CLARITIN	SYP 10/10ML	00895-1223-01	Loratadine			\$136.45	\$149.15	\$149.15
3568 SCHERING	CLARITIN	TAB 10MG	00895-0458-05	Loratadine			\$73.19	\$79.99	\$79.99
3571 SCHERING	CLARITIN	TAB 10MG	00895-0458-06	Loratadine			\$1,353.43	\$1,614.85	\$1,614.85
3569 SCHERING	CLARITIN	TAB 10MG	00895-0458-03	Loratadine			\$244.01	\$266.71	\$266.71
3570 SCHERING	CLARITIN	TAB 10MG	00895-0458-04	Loratadine			\$244.01	\$266.71	\$266.71
3572 SCHERING	CLARITIN	TAB REDITABS	00895-1128-02	Loratadine			\$84.41	\$92.26	\$92.26
3573 SCHERING	CLARITIN-D	TAB 10-240MG	00895-1233-01	Loratadine & Pseudoephedrine			\$274.97	\$300.43	\$300.43
3574 SCHERING	CLARITIN-D	TAB 10-240MG	00895-1233-02	Loratadine & Pseudoephedrine			\$274.97	\$300.43	\$300.43
3575 SCHERING	CLARITIN-D	TAB 5-120 CR	00895-0635-05	Loratadine & Pseudoephedrine			\$41.23	\$45.04	\$45.04
3576 SCHERING	CLARITIN-D	TAB 5-120 CR	00895-0635-01	Loratadine & Pseudoephedrine			\$137.50	\$150.23	\$150.23
3577 SCHERING	CLARITIN-D	TAB 5-120 CR	00895-0635-04	Loratadine & Pseudoephedrine			\$126.42	\$137.50	\$137.50
3513 SCHERING	DIPROLENE	GEL 0.05%	00895-0634-01	Aug Betamethasone Dipropionate	\$29.03	\$31.25	\$31.25	\$31.25	\$31.25
3514 SCHERING	DIPROLENE	GEL 0.05%	00895-0634-03	Aug Betamethasone Dipropionate	\$62.72	\$69.88	\$69.88	\$69.88	\$69.88
3516 SCHERING	DIPROLENE	LOT 0.05%	00895-0962-02	Aug Betamethasone Dipropionate	\$63.42	\$70.64	\$70.64	\$70.64	\$70.64
3515 SCHERING	DIPROLENE	LOT 0.05%	00895-0962-01	Aug Betamethasone Dipropionate	\$32.18	\$33.30	\$33.30	\$33.30	\$33.30
3517 SCHERING	DIPROLENE	OIN 0.05%	00895-0575-02	Aug Betamethasone Dipropionate	\$28.05	\$29.03	\$29.03	\$29.03	\$29.03
3518 SCHERING	DIPROLENE	OIN 0.05%	00895-0575-05	Aug Betamethasone Dipropionate	\$62.72	\$69.88	\$69.88	\$69.88	\$69.88
3519 SCHERING	DIPROLENE AF	CRE 0.05%	00895-0517-01	Aug Betamethasone Dipropionate	\$28.05	\$29.03	\$29.03	\$29.03	\$29.03
3520 SCHERING	DIPROLENE AF	CRE 0.05%	00895-0517-04	Aug Betamethasone Dipropionate	\$62.72	\$69.88	\$69.88	\$69.88	\$69.88
3521 SCHERING	DIPROSONE	AER 0.1%	00895-0475-06	Betamethasone Dipropionate (Topic)	\$24.23	\$25.09	\$25.09	\$25.09	\$25.09
3523 SCHERING	DIPROSONE	CRE 0.05%	00895-0853-03	Betamethasone Dipropionate (Topic)	\$44.46	\$46.02	\$46.02	\$46.02	\$46.02
3522 SCHERING	DIPROSONE	CRE 0.05%	00895-0853-02	Betamethasone Dipropionate (Topic)	\$24.23	\$25.09	\$25.09	\$25.09	\$25.09
3524 SCHERING	ELOCON	CRE 0.1%	00895-0567-01	Mometasone Furoate	\$17.98	\$21.13	\$21.13	\$21.13	\$21.13
3525 SCHERING	ELOCON	CRE 0.1%	00895-0567-02	Mometasone Furoate	\$32.93	\$36.67	\$36.67	\$36.67	\$36.67
3527 SCHERING	ELOCON	LOT 0.1%	00895-0854-02	Mometasone Furoate	\$37.20	\$41.45	\$41.45	\$41.45	\$41.45
3526 SCHERING	ELOCON	LOT 0.1%	00895-0854-01	Mometasone Furoate	\$19.49	\$20.17	\$20.17	\$20.17	\$20.17
3528 SCHERING	ELOCON	OIN 0.1%	00895-0370-01	Mometasone Furoate	\$17.98	\$21.13	\$21.13	\$21.13	\$21.13
3529 SCHERING	ELOCON	OIN 0.1%	00895-0370-02	Mometasone Furoate	\$32.93	\$36.67	\$36.67	\$36.67	\$36.67

WATSON	DIAZEPAM TAB 2MG	00591-5621-05	\$39.89	\$39.89	\$39.89	\$46.60	\$62.91	\$62.91
WATSON	DIAZEPAM TAB 2MG	00364-0774-02	\$39.59	\$39.59	\$39.59	\$78.45	\$105.91	\$105.91
WATSON	DIAZEPAM TAB 2MG	00591-5621-10	\$39.59	\$39.59	\$39.59	\$78.45	\$105.91	\$105.91
WATSON	DIAZEPAM TAB 5MG	00364-0775-01	\$12.48	\$12.48	\$12.48	\$16.30	\$22.01	\$22.01
WATSON	DIAZEPAM TAB 5MG	00591-5619-01	\$6.85	\$6.85	\$6.85	\$6.85	\$22.01	\$22.01
WATSON	DIAZEPAM TAB 5MG	00364-0775-05	\$57.80	\$57.80	\$57.80	\$73.38	\$99.06	\$99.06
WATSON	DIAZEPAM TAB 5MG	00591-5619-05	\$113.50	\$113.50	\$113.50	\$124.25	\$167.74	\$167.74
WATSON	DIAZEPAM TAB 5MG	00364-0775-02	\$113.50	\$113.50	\$113.50	\$124.25	\$167.74	\$167.74
WATSON	DIAZEPAM 5 MG/ML, 10 ML, C-IV	00591-5619-10	\$18.15	\$18.15	\$18.15	\$	NA	NA
WATSON	ESTRADIOL TAB 0.5MG	00591-0528-01	\$24.38	\$24.38	\$24.38	\$25.50	\$25.50	\$25.50
WATSON	ESTRADIOL TAB 0.5MG	52544-0528-01	\$24.38	\$24.38	\$24.38	\$25.50	\$25.50	\$25.50
WATSON	ESTRADIOL TAB 1MG	00591-0487-01	\$32.50	\$32.50	\$32.50	\$34.50	\$34.50	\$34.50
WATSON	ESTRADIOL TAB 1MG	52544-0487-01	\$32.50	\$32.50	\$32.50	\$34.50	\$34.50	\$34.50
WATSON	ESTRADIOL TAB 1MG	00591-0487-05	\$154.41	\$154.41	\$154.41	\$170.00	\$170.00	\$170.00
WATSON	ESTRADIOL TAB 1MG	52544-0487-05	\$154.41	\$154.41	\$154.41	\$170.00	\$170.00	\$170.00
WATSON	ESTRADIOL TAB 2MG	00591-0488-01	\$47.46	\$47.46	\$47.46	\$49.50	\$49.50	\$49.50
WATSON	ESTRADIOL TAB 2MG	52544-0488-01	\$225.41	\$225.41	\$225.41	\$235.00	\$235.00	\$235.00
WATSON	ESTRADIOL TAB 2MG	00591-0488-05	\$225.41	\$225.41	\$225.41	\$235.00	\$235.00	\$235.00
WATSON	ESTRADIOL TAB 2MG	52544-0488-05	\$225.41	\$225.41	\$225.41	\$235.00	\$235.00	\$235.00
WATSON	FERRLECIT SOL 12.5MG/ML					\$430.00	\$430.00	\$430.00
WATSON	FERRLECIT 2.5 MG/5 ML, 5 ML, 10S					\$	\$	\$
WATSON	FLUPHENAZINE HCL 1 MG, 100S EA					\$	\$	\$
WATSON	FLUPHENAZINE HCL 1 MG, 100S EA					\$	\$	\$
WATSON	GEMFIBROZIL					\$	\$	\$
WATSON	GENTAMICIN SULFATE 40 MG/ML, 2 ML 25S					\$	\$	\$
WATSON	GENTAMICIN SULFATE 40 MG/ML, 2 ML 25S					\$	\$	\$
WATSON	IMPURAMINE HCL 10 MG, 100S EA					\$	\$	\$
WATSON	IMPURAMINE HCL 10 MG, 100S EA					\$	\$	\$
WATSON	INJ 50MG/ML					\$	\$	\$
WATSON	LORAZEPAM TAB 0.5MG	52544-0931-02	\$377.04	\$377.04	\$377.04	\$377.04	\$377.04	\$377.04
WATSON	LORAZEPAM TAB 0.5MG	00591-0240-01	\$64.31	\$64.31	\$64.31	\$64.31	\$64.31	\$64.31
WATSON	LORAZEPAM TAB 0.5MG	52544-0240-01	\$64.31	\$64.31	\$64.31	\$64.31	\$64.31	\$64.31
WATSON	LORAZEPAM TAB 0.5MG	00591-0240-05	\$312.59	\$312.59	\$312.59	\$330.80	\$330.80	\$330.80
WATSON	LORAZEPAM TAB 0.5MG	52544-0240-05	\$312.59	\$312.59	\$312.59	\$330.80	\$330.80	\$330.80
WATSON	LORAZEPAM TAB 0.5MG	00591-0240-10	\$606.42	\$606.42	\$606.42	\$640.00	\$640.00	\$640.00
WATSON	LORAZEPAM TAB 0.5MG	52544-0240-10	\$606.42	\$606.42	\$606.42	\$640.00	\$640.00	\$640.00
WATSON	LORAZEPAM TAB 1MG	00591-0241-01	\$83.77	\$83.77	\$83.77	\$88.00	\$88.00	\$88.00
WATSON	LORAZEPAM TAB 1MG	52544-0241-01	\$83.77	\$83.77	\$83.77	\$88.00	\$88.00	\$88.00
WATSON	LORAZEPAM TAB 1MG	00591-0241-05	\$405.24	\$405.24	\$405.24	\$430.50	\$430.50	\$430.50
WATSON	LORAZEPAM TAB 1MG	52544-0241-05	\$405.24	\$405.24	\$405.24	\$430.50	\$430.50	\$430.50
WATSON	LORAZEPAM TAB 1MG	00591-0241-10	\$796.67	\$796.67	\$796.67	\$843.20	\$843.20	\$843.20
WATSON	LORAZEPAM TAB 1MG	52544-0241-10	\$796.67	\$796.67	\$796.67	\$843.20	\$843.20	\$843.20
WATSON	LORAZEPAM TAB 2MG	00591-0242-01	\$122.11	\$122.11	\$122.11	\$128.20	\$128.20	\$128.20
WATSON	LORAZEPAM TAB 2MG	52544-0242-01	\$122.11	\$122.11	\$122.11	\$128.20	\$128.20	\$128.20
WATSON	LORAZEPAM TAB 2MG	00591-0242-05	\$594.11	\$594.11	\$594.11	\$627.90	\$627.90	\$627.90
WATSON	LORAZEPAM TAB 2MG	52544-0242-05	\$594.11	\$594.11	\$594.11	\$627.90	\$627.90	\$627.90
WATSON	LORAZEPAM TAB 2MG	00591-0242-10	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57
WATSON	LORAZEPAM TAB 2MG	52544-0242-10	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57	\$1,152.57
WATSON	NADOLOL 20 MG, 100S EA					\$	\$	\$
WATSON	PERPHENAZINE MG, 100S EA					\$	\$	\$
WATSON	PERPHENAZINE MG, 100S EA					\$	\$	\$
WATSON	PROPRANOLOL TAB 10MG	00364-0756-01	\$8.41	\$8.41	\$8.41	\$17.74	\$24.84	\$24.84
WATSON	PROPRANOLOL TAB 10MG	00591-5554-01	\$4.75	\$4.75	\$4.75	\$4.75	\$33.53	\$33.53
WATSON	PROPRANOLOL TAB 10MG	52544-0305-01	\$6.95	\$6.95	\$6.95	\$18.83	\$18.83	\$18.83

WATSON	PROPRANOLOL TAB 10MG	Propranolol HCl	00364-0756-02	\$69.51	\$117.35	\$146.69	\$146.69	\$277.25	\$277.25
WATSON	PROPRANOLOL TAB 10MG	Propranolol HCl	00591-5554-10	\$69.51	\$117.35	\$146.69	\$146.69	\$277.25	\$277.25
WATSON	PROPRANOLOL TAB 10MG	Propranolol HCl	52544-0305-10	\$65.99	\$73.00	\$184.50	\$184.50	\$184.50	\$184.50
WATSON	PROPRANOLOL TAB 20MG	Propranolol HCl	00364-0757-01	\$9.10	\$15.36	\$19.20	\$19.20	\$26.88	\$26.88
WATSON	PROPRANOLOL TAB 20MG	Propranolol HCl	00591-5555-01	\$6.50	\$6.50	\$6.50	\$6.50	\$36.29	\$36.29
WATSON	PROPRANOLOL TAB 20MG	Propranolol HCl	00364-0757-02	\$94.50	\$159.55	\$199.44	\$199.44	\$279.22	\$279.22
WATSON	PROPRANOLOL TAB 20MG	Propranolol HCl	00591-5555-10	\$94.50	\$159.55	\$199.44	\$199.44	\$344.76	\$344.76
WATSON	PROPRANOLOL TAB 40MG	Propranolol HCl	00364-0758-01	\$18.00	\$30.39	\$37.99	\$37.99	\$51.19	\$51.19
WATSON	PROPRANOLOL TAB 40MG	Propranolol HCl	00591-5556-01	\$8.50	\$8.50	\$8.50	\$8.50	\$69.11	\$69.11
WATSON	PROPRANOLOL TAB 40MG	Propranolol HCl	52544-0307-01	\$13.95	\$13.95	\$37.99	\$37.99	\$37.99	\$37.99
WATSON	PROPRANOLOL TAB 40MG	Propranolol HCl	00364-0758-02	\$134.29	\$226.73	\$283.41	\$283.41	\$376.77	\$376.77
WATSON	PROPRANOLOL TAB 40MG	Propranolol HCl	00591-5556-10	\$134.29	\$226.73	\$283.41	\$283.41	\$508.64	\$508.64
WATSON	PROPRANOLOL TAB 60MG	Propranolol HCl	52544-0307-10	\$132.50	\$134.30	\$371.90	\$371.90	\$371.90	\$371.90
WATSON	PROPRANOLOL TAB 60MG	Propranolol HCl	52544-0352-01	\$15.95	\$24.88	\$41.47	\$41.47	\$41.47	\$41.47
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	00364-0760-01	\$21.45	\$36.22	\$45.28	\$45.28	\$63.39	\$63.39
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	00591-5557-01	\$14.25	\$14.25	\$14.25	\$14.25	\$85.58	\$85.58
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	52544-0308-01	\$21.50	\$30.33	\$45.28	\$45.28	\$45.28	\$45.28
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	00364-0760-05	\$93.80	\$158.36	\$197.95	\$197.95	\$374.13	\$374.13
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	00591-5557-05	\$93.80	\$158.36	\$197.95	\$197.95	\$374.13	\$374.13
WATSON	PROPRANOLOL TAB 80MG	Propranolol HCl	52544-0308-05	\$101.95	\$145.50	\$267.00	\$267.00	\$267.00	\$267.00
WATSON	RANITIDINE TAB 150MG	Ranitidine HCl	00591-0760-60	\$88.29	\$88.29	\$90.80	\$90.80	\$95.30	\$95.30
WATSON	RANITIDINE TAB 150MG	Ranitidine HCl	52544-0760-60	\$88.29	\$88.29	\$90.80	\$90.80	\$95.30	\$95.30
WATSON	RANITIDINE TAB 150MG	Ranitidine HCl	00591-0760-05	\$735.95	\$735.95	\$812.70	\$812.70	\$812.70	\$812.70
WATSON	RANITIDINE TAB 150MG	Ranitidine HCl	52544-0760-05	\$735.95	\$735.95	\$812.70	\$812.70	\$812.70	\$812.70
WATSON	RANITIDINE TAB 150MG	Ranitidine HCl	52544-0760-51	\$774.00	\$774.00	\$7,600.00	\$7,600.00	\$7,600.00	\$7,600.00
WATSON	RANITIDINE TAB 300MG	Ranitidine HCl	00591-0761-30	\$80.15	\$80.15	\$83.70	\$83.70	\$87.90	\$87.90
WATSON	RANITIDINE TAB 300MG	Ranitidine HCl	52544-0761-30	\$80.15	\$80.15	\$83.70	\$83.70	\$87.90	\$87.90
WATSON	RANITIDINE TAB 300MG	Ranitidine HCl	00591-0761-01	\$267.19	\$267.19	\$273.00	\$273.00	\$286.70	\$286.70
WATSON	RANITIDINE TAB 300MG	Ranitidine HCl	52544-0761-01	\$267.19	\$267.19	\$273.00	\$273.00	\$286.70	\$286.70
WATSON	RANITIDINE TAB 300MG	Ranitidine HCl	52544-0761-05	\$6,675.00	\$6,675.00	\$6,875.00	\$6,875.00	\$6,875.00	\$6,875.00
WATSON	VANCOMYCIN HCL500 MG, 10S EA	VANCOMYCIN HCL		\$70.00	NA	NA	\$	NA	NA
WATSON	VERAPAMIL HCL60 ML, 100S EA	VERAPAMIL HCL		\$27.60	NA	NA	\$	NA	NA