

Dilip Shanghvi
CHAIRMAN & MANAGING DIRECTOR



November 25th, 2008

Mr. Sanjay Puri,
President,
US India Business Alliance
1010 Vermont Avenue, NW Suite # 816
Washington DC – 20005

Dear Mr. Puri,

We write to express our sincere appreciation to the US India Business Alliance (USIBA) for the commendable job you are doing and for the exemplary services you are rendering in furthering US – India relations. Sun Pharma is proud to be associated with this esteemed organisation.

Through its network, relationships and reputation at the state level, USIBA was instrumental in assisting Sun Pharma to receive support and incentives from the state of New Jersey, as we planned our expansion and growth within the state.

We are pleased to inform you that we continue to get helpful support from the state officials. This is definitely a relationship which is very important for us.

We are impressed with your level of access to key legislators and officials at the federal level. We are also impressed with USIBA's quick grasp of the issues that we faced as a multi-national generic pharma company, and your advocacy of our initiatives in the US have helped us pursue our goals efficiently, to what we believe is the benefit of our US operations and our US employees.

We look forward to many years of association with USIBA

Regards,

A handwritten signature in black ink, appearing to read "Dilip Shanghvi", with a horizontal line underneath.

Dilip Shanghvi