

**CooperVision, Inc.’s
California Sales and Marketing
Comprehensive Compliance Policy**

Section 119402 of the California Health & Safety Code requires device manufactures to adopt a “Comprehensive Compliance Program” (“CCP”) that is in accordance with the U.S. Department of Health and Human Services, Office of Inspector General’s (“OIG”) “Compliance Program Guidance for Pharmaceutical Manufacturers” (“OIG Compliance Guidance”), and, for device manufacturers includes policies for complying with the Advanced Medical Technology Association, the device industry equivalent of the PhRMA Code. CooperVision, Inc. (the “Company” or “CooperVision”) has established a company-wide compliance program that has been established in accordance with federal, state, and industry regulations and guidelines; includes a framework of policies, procedures and compliance controls addressing CooperVisions various operations; includes CooperVision’s Code of Ethics and Business Conduct Policy (which articulates the Company’s fundamental principles, values and framework for action within the organization) and addresses the seven elements of an effective compliance program recognized by the OIG Compliance Guidance including:

- Written standards of conduct, policies, and practices that verbalize the company’s commitment to compliance and the principles applicable to all employees.
- A compliance officer charged with the responsibility for operating and monitoring of the compliance program.
- Regular education and training programs for all applicable employees.
- Line of communication between the compliance officer and all employees, including a process to receive complaints and ask questions.
- Policies and practices to protect the anonymity of employees who make complaints and prohibit retaliation against complainants.
- Use of audits and other techniques to monitor compliance and identify and address risk.
- Enforcement of compliance obligations that include penalties for noncompliance

For compliance with Section 1109402, Cooper Vision follows the most recent policies stated in the *Code of Ethics on Interactions with Health Care Professionals* published by the Advanced Medical Technology Association (the “AdvaMed Code”).

Separately, Section 119402 of the California Health & Safety Code also requires the CCP to include an annual limit for certain gifts, promotional materials, or other economic benefits given to “medical or health care professionals.” Medical or health care professionals include persons licensed in California to prescribe drugs and devices for human patients, medical students and members of drug formulary committees. This Policy, which is an integral part of the CooperVision CCP, is intended to implement this requirement.

This Policy applies to all employees, officers, directors and agents of CooperVision and its subsidiaries who conduct business with medical or health care professionals licensed in California. If an employee is ever unsure about a situation, job description or pending decision or witnesses a violation or potential violation of this Policy, the employee is encouraged to contact a supervisor or any of the contacts provided at the end of this Policy.

Management is responsible for promoting compliance with this Policy. For clarification of legal, corporate or other requirements, employees are encouraged to review this Policy and any related publications, or to consult their Department Head, CooperVision’s Legal Department or the

Compliance Officer. The Board and CooperVision's Legal Department will review this Policy from time to time to meet evolving business needs and compliance requirements.

Designation of a Compliance Officer

Steve Reiman has been designated as the Compliance Officer for this Program. The Compliance Officer is empowered with appropriate authority to exercise independent judgment and has free and unencumbered access to senior management.

Duty to Report and Consequences

Every employee is expected to adhere to this Policy, and all other CooperVision policies. Violations of this Policy by an employee may constitute grounds for appropriate disciplinary action.

All reported violations will be reviewed by the Compliance Officer, who will, as needed, address issues to the Regional President and General Counsel, and consideration will be given regarding what disciplinary action, if any, is appropriate. The Regional President shall have disciplinary authority for any violation involving presumed materiality. For all other violations, depending on level of severity, disciplinary recommendations may be made to the proper manager or supervisor.

Violations of this program must be reported immediately to any one of the following at your choice:

- Your immediate supervisor
- The Compliance Officer
- The General Counsel
- The Secretary of CooperVision
- The Regional President

Annual Spending Limit

As required under California Health and Safety Code Section 119402, CooperVision has established an annual company spending limit for certain gifts, promotional materials, meals and entertainment provided in connection with product information, sales or business meetings that comply with the OIG Guidance and the AdvaMed Code and are not otherwise excluded as set forth below and for other items or services that so comply and are not excluded.

As permitted by California Health and Safety Code Section 119402 this annual limit does not include samples given to medical or health care professionals intended for free distribution to patients, financial support for continuing medical education and health educational scholarships, charitable donations, and payments for professional and consulting services, or other legitimate professional services.

This annual spending limit for activities directed to California medical or health professionals occurring between July 1 and June 30 of each year is \$1,200.¹

The annual spending limit identified above is not intended to serve as a spending objective or goal by CooperVision for California medical or health professionals. Rather, it is intended to establish an annual upper limit on spending that is consistent with CooperVision's policies. CooperVision will review its spending limit on at least an annual basis. CooperVision reserves the right to change its spending limit at any time.

In limited circumstances, waivers of the foregoing annual spending limit may be sought, with approval of the CooperVision's Legal Department, where such waivers are considered to be consistent with applicable legal requirements.

Copies of this California Sales and Marketing CCP and annual declaration can be downloaded from CooperVision, Inc.'s website (www.coopervision.com) and can also be obtained by calling us at (800) 538-7850.

ANNUAL DECLARATION OF COMPLIANCE

To the best of its knowledge, information and belief, CooperVision was in compliance, in all material respects, with its CCP and its good faith understanding of the requirements of California Health and Safety Code §§ 119400-119402 during the period between July 1, 2008 and June 30, 2009.

¹ This amount does not include routine discounts and rebates in connection with a sales transaction.