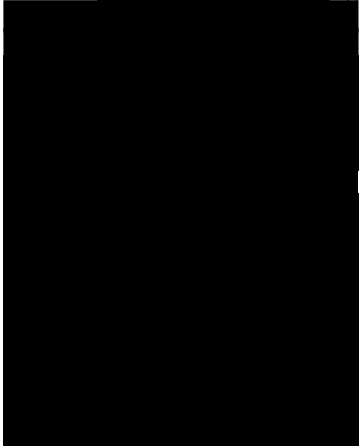


Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
A. Documents related to Horizon Pharma's Canadian subsidiary – HZNP Therapeutics Canada Limited (also known as Horizon Therapeutics Canada):				
1. HNZIP.xlsx (Horizon Financial Information) – listed in the Hay Report, Appendix D – Scope of Review, Item C.iii. – in Excel format	Reasonable Request			REQUEST COMPLETE TOR0000001057
2. Audited or unaudited annual financial statements – from the fiscal year ended 2015 (2 years prior to the launch of PROCTSBI in Canada in September 7,2017) to the current fiscal year	Reasonable Request			DOCUMENT DOES NOT EXIST
3. Unaudited quarterly financial statements – from the first fiscal quarter of 2015 to the current fiscal quarter	The quarterly statements duplicate the request for the monthly statements in Item A(5), below.	This is not a duplicate request -this request is for unaudited quarterly financial statements prepared for financial reporting purposes, compiled or reviewed by the auditors. This request is similar to Item D(4), second bullet point, below. The request for Item A(5), below, is for detailed internal monthly profit & loss/income statements.		DOCUMENT DOES NOT EXIST
4. Financial statements (balance sheet, income statement, statement of cash flows) prepared for internal reporting purposes/consolidation purposes – from the fiscal year ended 2015 (2 years prior to the launch of PROCYSBI in Canada in September 7, 2017) to the current fiscal year	Reasonable Request			DOCUMENT DOES NOT EXIST

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>5. Detailed monthly profit & loss/income statements – from the first fiscal month of 2015 to the current month</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001013, TOR0000001014, TOR0000001015, TOR0000001016, TOR0000001017, TOR0000001018, TOR0000001019, TOR0000001020, TOR0000001021, TOR0000001022, TOR0000001023, TOR0000001024, TOR0000001025, TOR0000001026, TOR0000001027, TOR0000001028, TOR0000001030, TOR0000001031, TOR0000001032, TOR0000001033, TOR0000001034, TOR0000001035, TOR0000001038</p> <p>Note: Horizon produced monthly profit & loss/income statements from November 2017 to September 2019. Q4 2019 statements will be provided once earnings are released. This will not impact Mr. Rosen's ability to assess the conclusions in Dr. Hay's Report, which was completed in September 2019.</p>
<p>6. Detailed monthly profit & loss/income statements specifically for PROCYSBI, or any other documents that report profit & loss related to PROCYSBI sales in Canada – from September 2017 to the current month</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001013, TOR0000001014, TOR0000001015, TOR0000001016, TOR0000001017, TOR0000001018, TOR0000001019, TOR0000001020, TOR0000001021, TOR0000001022, TOR0000001023, TOR0000001024, TOR0000001025, TOR0000001026, TOR0000001027, TOR0000001028, TOR0000001030, TOR0000001031, TOR0000001032, TOR0000001033, TOR0000001034, TOR0000001035, TOR0000001038, TOR0000001057</p> <p>Note: Horizon produced monthly profit & loss/income statements from November 2017 to September 2019. Q4 2019 statements will be provided</p>

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
				once earnings are released. This will not impact Mr. Rosen's ability to assess the conclusions in Dr. Hay's Report, which was completed in September 2019.
<p>7. Business plans, marketing plans, forecasts, budgets, and management presentations that contain information on sales, expenses, and profit & loss of PROCYSBI in Canada – from prior to the launch of PROCYSBI in Canada in September 7,2017 to the current date</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001057, TOR0000001058 TOR0000001059, TOR0000001060 TOR0000001061, TOR0000001062 TOR0000001063, TOR0000001064 TOR0000001065, TOR0000001066 TOR0000001068</p>
<p>8. Business plans, marketing plans, forecasts, budgets, and management presentations that contain information on conversion of patients from Cystagon to PROCYSBI in Canada – from prior to the launch of PROCYSBI in Canada in September 7,2017 to the current date</p>	<p>This information is covered by the request in Item A(7).</p>	<p>This request is specifically for information on conversion of patients from Cystagon to PROCYSBI in Canada, which is in addition to information on sales, expenses, and profit & loss of PROCYSBI in Canada requested in Item A(7).</p> <p>We reserve the right to review the information produced for Item A(7) and to request the information in Item A(8) if It is not covered.</p>	<p>This information is covered by the request in Item A(7).</p> <p>Note that the assumptions regarding</p>  <p>(Hay Report, Appendix F, paras. 4-5).</p>	<p>REQUEST COMPLETE (See A(7))</p>

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>9. Data from IQVIA (formerly IMS Health) used by Horizon Pharma to analyze market share of PROCYSBI relative to Cystagon in each country – from January 2015 to the current month</p>	<p>Not a Reasonable Request Information relating to sales of PROCYSBI relative to Cystagon in countries other than Canada is not relevant to the analysis.</p>	<p>The Hay Report relies on Horizon's forecasts [REDACTED]</p> <p>My request is reasonable to verify if the [REDACTED] are supported [REDACTED] such as the U.S., and to obtain data used by Horizon from IQVIA (formerly IMS Health) to analyze market share of PROCYSBI relative to Cystagon.</p>	<p>[REDACTED]</p> <p>[REDACTED]</p>	<p>DOCUMENT DOES NOT EXIST</p>
<p>10. Federal and provincial corporate income tax returns and schedules, specifically including the reconciliation of taxable income with accounting income from the taxation year 2015 to current</p>	<p>Not a Reasonable Request The income tax payable in Canada is not relevant to the conclusions in the Hay Report.</p>	<p>Horizon's Canadian corporate income tax returns are relevant to verify the income/profits reported for income tax purposes in Canada compared to income/profits reported for accounting and financial reporting purposes, and to the conclusions in the Hay Report.</p>	<p>Neither the Canadian profit nor the income tax payable in Canada is relevant to the conclusions in the Hay Report. Please refer to my Summary of Opinion on transfer pricing.</p>	<p>REQUEST IN DISPUTE</p>
<p>B. Documents related to PROCYSBI sales:</p>				
<p>1. Detailed listing of all PROCYSBI sales transactions in Canada (from the sales subledger) from launch to the current date – detailing actual sales in units for all stock keeping units ("SKU") (i.e. 25 mg 60 capsule bottles and 75 mg 250</p>	<p>It is not clear as to which sales this request relates (i.e., sales to wholesalers and pharmacies (which would be relevant for comparisons to information from IQVIA (formerly IMS Health) or sales by Horizon Pharma to Innomar Strategies. In any event, this appears to be a reasonable request.</p>	<p>This request is for all PROCYSBI sales transactions in Canada, including sales to wholesalers, pharmacies, and to Innomar Strategies.</p>		<p>REQUEST COMPLETE TOR0000001039</p> <p>Note: Q4 2019 statements will be provided once earnings are released. This will not impact Mr. Rosen's ability to assess the conclusions in Dr. Hay's Report, which was completed in September 2019.</p>

¹ The Hay Report, page F-1, para. 3.

² The Hay Report, page F-2, para. 5.

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
capsule bottles) and unit price for each sale				
2. The above listing should include sales units provide free- of-charge (“free goods”), sales returns, and any other sales credit or debit transactions	It is not clear as to which sales this request relates (i.e., sales to wholesalers and pharmacies (which would be relevant for comparisons to information from IQVIA (formerly IMS Health) or sales by Horizon Pharma to Innomar Strategies. In any event, this appears to be a reasonable request.	This request is for all PROCYSBI sales transactions in Canada, including sales to wholesalers, pharmacies, and to Innomar Strategies.		REQUEST COMPLETE TOR0000001039 Note: Q4 2019 statements will be provided once earnings are released. This will not impact Mr. Rosen’s ability to assess the conclusions in Dr. Hay’s Report, which was completed in September 2019.
3. A sample of purchase orders, sales invoices, credit notes, and debit notes for each type of sales transaction, for each SKU	Reasonable Request			REQUEST COMPLETE TOR0000001040, TOR0000001131, TOR0000001132 (Note: the credit note was issued by Horizon to Innomar prior to Horizon receiving its DEL. Horizon no longer issues credit notes, and an example debit note does not exist).
4. Documents that support the assumption that █████ of Horizon’s patients will be covered by provincial and territorial drug benefit plans and █████ will be covered by private insurance plans	Reasonable Request			REQUEST COMPLETE TOR0000001039, TOR0000001058 TOR0000001059, TOR0000001060 TOR0000001061, TOR0000001062 TOR0000001063, TOR0000001064 TOR0000001065, TOR0000001066 TOR0000001068, TOR0000001074 TOR0000001075
5. Documents that support Horizon’s copay discount of █████ of covered costs to patients covered under private-insurance plans	Reasonable Request			REQUEST COMPLETE TOR0000001039, TOR0000001074 TOR0000001075


Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
C. Documents related to PROCYSBI expenses:				
1. All agreements and amendments related to royalties to the Regents of the University of California, including but not limited to:	Reasonable Request			SEE BELOW
<ul style="list-style-type: none"> Amended and Restated License Agreement, dated May 31, 2017, by and between Horizon Orphan LLC and The Regents of the University of California 	Reasonable Request			REQUEST COMPLETE TOR0000001047
<ul style="list-style-type: none"> Amendment No. 1 to Amended and Restated License Agreement, dated September 11, 2018, by and between Horizon Orphan LLC and The Regents of the University of California 	Reasonable Request			REQUEST COMPLETE TOR0000001050
2. Documents that support the calculation of royalties payable from sales of PROCYSBI in Canada and the payment of the royalties	Reasonable Request			REQUEST COMPLETE TOR0000001085, TOR0000001087 TOR0000001089, TOR0000001091 TOR0000001093, TOR0000001095 TOR0000001097, TOR0000001099
3. Documents supporting reported cost of goods	Reasonable Request			REQUEST COMPLETE

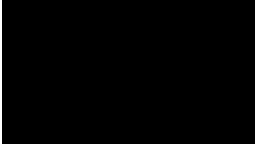

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>sold and per unit standard cost for PROCYSBI Canada for both SKUs (figures contained in the Hay Report, Exhibit B)</p>				<p>TOR0000001057, TOR0000001147, TOR0000001141, TOR0000001142, TOR0000001143, TOR0000001142.0001, TOR0000001143.0001</p>
<p>4. Purchase orders and invoices for all PROCYSBI units purchased for sale in Canada</p>	<p>It is not clear to which entity this request relates.</p> <p>If the requested documents are for purchases by Horizon Canada from other Horizon entities, then this is not a reasonable request. The conclusions in the Hay Report relate to profit for Horizon as a whole.</p> <p>If the requested documents are for purchases by Horizon from third parties, then this request is addressed by the request in D(3) below.</p>	<p>This request is for purchases by Horizon Canada from other Horizon entities, or to the extent that Horizon Canada purchases PROCYSBI for sale in Canada from third parties, then the request is for those entities.</p> <p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	<p>REQUEST COMPLETE</p> <p>TOR0000001145, TOR0000001145.0001, TOR0000001145.0002, TOR0000001145.0003, TOR0000001145.0004, TOR0000001145.0005, TOR0000001145.0006, TOR0000001145.0007, TOR0000001145.0008, TOR0000001145.0009, TOR0000001145.00010</p>
<p>5. Documents supporting cost of goods sold for PROCYSBI Global (figures contained in the Hay Report, Exhibit C)</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001057</p>
<p>6. Documents that support each expense item under other cost of sales and supply chain (figures contained in the Hay Report, Exhibit C), including but not limited to:</p>	<p>Reasonable Request</p>			<p>SEE BELOW</p>
<ul style="list-style-type: none"> Expense subledgers 	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001057, TOR0000001080, TOR0000001130, TOR0000001137</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon’s Position
<ul style="list-style-type: none"> Internal reports used to analyze these expenses 	Reasonable Request			DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Allocations of these costs to specific products, geographic regions, or countries 	Reasonable Request			DOCUMENT DOES NOT EXIST
<p>7. Documents that explain what “manufacturing operations” expenses relate to and whether any of these costs are imbedded in the standard cost/cost of goods sold for PROCYSBI sold in Canada</p>	Reasonable Request			<p>REQUEST COMPLETE</p> <p>TOR0000001137 (Note: These costs are not imbedded in the standard cost/cost of goods sold).</p>
<p>8. Documents that explain what “inventory adjustments” relate to and whether any inventory adjustments were specific to PROCYSBI sold in Canada</p>	Reasonable Request			<p>REQUEST COMPLETE</p> <p>TOR0000001137 (Note: The inventory adjustments relate to PROCYSBI generally and are not specific to PROCYSBI sold in Canada)</p>
<p>9. Documents that explain what “supply chain” and “freight & warehouse” expenses relate to and whether any of these expenses were specific to PROCYSBI sold in Canada</p>	Reasonable Request			<p>REQUEST COMPLETE</p> <p>TOR0000001137 (Note: The supply chain and freight & warehouse expenses relate to PROCYSBI generally and are not specific to PROCYSBI sold in Canada)</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
10. Documents that explain what each "sales and marketing expense" item (and "medical affairs") relates to and support how each item should be allocated to PROCYSBI sold in Canada	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001080, TOR0000001130
11. Documents that explain what each "general and administrative" expense item relates to and support how each item should be allocated to PROCYSBI sold in Canada	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001130
12. Documents relating to executive and managerial salaries and bonuses, and other employee costs that support how these expenses should be allocated to PROCYSBI sold in Canada	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001130 See also response to C(11)
13. Documents that detail selling, general and administrative expenses that should be specifically excluded from an allocation to PROCYSBI sold in Canada. 	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001080, TOR0000001130

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
				
<p>14. Documents that explain what “ongoing research and development” expenses relate to and support how these expenses should be allocated to PROCYSBI sold in Canada</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001137 (Note: The ongoing research and development expenses relate to PROCYSBI generally).</p>
<p>15. Documents that support why a growth rate of  is reasonable for continuing R&D expenditures for PROCYSBI sold in Canada</p>	<p>Reasonable Request</p>			<p>DOCUMENT DOES NOT EXIST</p>
<p>16. Documents that support Horizon Pharma's acquisition of the worldwide marketing rights to PROCYSBI through its acquisition of Raptor Pharmaceutical Corp. in October 2017 (“Raptor Acquisition Cost” or “Raptor Development Costs”) and the allocation of the development and</p>	<p>Reasonable Request</p>			<p>SEE BELOW</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
commercial expenditures for PROCYSBI to PROCYSBI sold in Canada, including but not limited to:				
<ul style="list-style-type: none"> Documents that supported the due diligence of all research and development, regulatory, and quality costs 	Reasonable Request			DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Valuation reports done by external third-party consultants or internally by Horizon Pharma relating to this acquisition transaction, and other related documents used in the allocation of the purchase price into tangible and intangible assets and liabilities 	Reasonable Request			REQUEST COMPLETE TOR0000001046.0002 TOR0000001102
<ul style="list-style-type: none"> Detailed costing documents that provide a build-up of historical research and development expenditures, and regulatory and quality costs spent 	Reasonable Request			REQUEST COMPLETE TOR0000001057 Note: Horizon continues to investigate whether it has additional documents responsive this request. If it locates additional documents, it will produce them.

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
prior to the Raptor transaction				
<ul style="list-style-type: none"> Any internal analysis comparing these past costs to those spent by Horizon Pharma after the acquisition 	Reasonable Request			DOCUMENT DOES NOT EXIST
17. Documents that detail which Horizon Pharma legal entity holds and records the intellectual property/intangible assets (the developed technology) associated with PROCYSBI	This information is covered by the request in Item D(l).	Agreed, but we reserve the right to review the information produced for Item D(l) and to request further relevant information if necessary, to understand and verify the accounting for the intellectual property/intangible assets (the developed technology) associated with PROCYSBI.		REQUEST COMPLETE
18. Documents which support Horizon Pharma's impairment tests relating to PROCYSBI	<p>It is not clear whether this request relates to Horizon Pharma Canada or Horizon Pharma globally.</p> <p>This is a reasonable request only as it relates to Horizon Pharma Canada, as the documents are relevant only to the extent of impairment relating to Canadian related assets of PROCYSBI. To the extent this request relates to Horizon Pharma globally, it is not a reasonable request.</p>	<p>This request relates to Horizon Pharma Canada.</p> <p>We note that stating this request is not reasonable if it relates to Horizon Pharma globally is contradictory to all the other statements in Mr. Harington's response that the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally or profit for Horizon as a whole.</p>	<p>An impairment test that looks at Horizon Pharma globally is not relevant because the profits generated by Horizon on sales in other markets is a function of:</p> <ul style="list-style-type: none"> - The selling price in those markets, which is not relevant to Mr. Rosen's mandate; - The market specific selling expenses incurred in those markets, which is not relevant to Mr. Rosen's mandate; and - The costs of manufacturing the product sold in those markets which, while relevant to Mr. Rosen's mandate, is fully addressed by the information requested by Mr. Rosen at D(10). 	<p>REQUEST COMPLETE</p> <p>TOR0000001046 TOR0000001046.0002 TOR0000001046.0005 TOR0000001046.0006 TOR0000001046.0007 TOR0000001046.0008 TOR0000001046.0010 TOR0000001046.0011 TOR0000001046.0012 TOR0000001102</p>

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>D. Documents related to PROCYSBI transfer pricing:</p> <p>HARINGTON RESPONSE: As stated in paragraph 18(1) of my affidavit, the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers. Thus, information relating to the transfer pricing system and resulting share of profit in each legal entity or country is not relevant.</p> <p>However, this section also contains requests for information that I consider appropriate as providing relevant background information, but which do not relate to transfer pricing. For those documents, I have indicated the item as being a Reasonable Request.</p>				
<p>1. Corporate organizational charts that present all Horizon Pharma legal entities and third parties globally that are involved with all economic activities associated with PROCYSBI, including but not limited to entities that:</p>	<p>Reasonable Request</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001140, TOR0000001146</p>
<ul style="list-style-type: none"> Manufacture the active pharmaceutical ingredient ("API") cystemine bitartrate 				<p>REQUEST COMPLETE</p>
<ul style="list-style-type: none"> Purchase and receive the API 				<p>REQUEST COMPLETE</p>
<ul style="list-style-type: none"> Supply the excipients 				<p>REQUEST COMPLETE</p>
<ul style="list-style-type: none"> Manufacture the finished product (capsulation of the PROCYSBI capsules), including the application of PROCYSBI's enteric coating, 				<p>REQUEST COMPLETE</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
delated release formulation				
<ul style="list-style-type: none"> Package and label the finished SKUs for the Canadian market 				REQUEST COMPLETE
<ul style="list-style-type: none"> Warehouse and distribute the finished SKUs in the Canadian market 				REQUEST COMPLETE
<ul style="list-style-type: none"> Provide other services such as arranging for the above activities, accounting services such as invoicing, managing intercompany relationships 				REQUEST COMPLETE
<ul style="list-style-type: none"> Hold the rights to the intellectual property (intangible assets) related to PROCYSBI 				REQUEST COMPLETE
<ul style="list-style-type: none"> Hold the distribution rights for the Canadian market 				REQUEST COMPLETE
<p>2. All agreements and amendments between Horizon Pharma legal entities involved with</p>	<p>Not a Reasonable Request The analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by</p>	<p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	REQUEST IN DISPUTE

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>PROCYSBI, and other related documents to understand transfer pricing arrangements, price adjustment mechanisms, profit adjustment mechanisms, any mark-ups and fees charged, and intercompany arrangements</p>	<p>Horizon globally based on sales to Canadian customers. Thus, information relating to the transfer pricing system and resulting share of profit in each legal entity or country is not relevant.</p>			
<p>3. All agreements and amendments with third parties involved with PROCYSBI, including but not limited to:</p>	<p>Reasonable Request</p>			<p>SEE BELOW</p>
<ul style="list-style-type: none"> API Supply Agreement, dated November 3, 2010, by and among Cambrex Profarmaco Milano, Horizon Orphan LLC (as successor in interest to Raptor Therapeutics Inc.) and Horizon Pharma Europe B.V. (as successor in interest to Raptor Pharmaceuticals Europe B.V.), as amended April 9, 2013 				<p>REQUEST COMPLETE TOR0000001148, TOR0000001150, TOR0000001134, TOR0000001135</p>
<ul style="list-style-type: none"> Any other raw materials supply agreements 				<p>DOCUMENT DOES NOT EXIST</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<ul style="list-style-type: none"> Manufacturing Services Agreement, dated November 15, 2010, by and among Patheon Pharmaceuticals Inc., Horizon Orphan LLC (as successor in interest to Raptor Therapeutics Inc.) and Horizon Pharma Europe B.V. (as successor in interest to Raptor Pharmaceuticals Europe B.V.), as amended April 5, 2012 and June 21, 2013 				<p>REQUEST COMPLETE</p> <p>TOR0000001154, TOR0000001152, TOR0000001153, TOR0000001142.0001, TOR0000001143.0001</p>
<ul style="list-style-type: none"> Any other contract manufacturing services agreements 				<p>REQUEST COMPLETE</p> <p>TOR0000001138</p>
<ul style="list-style-type: none"> Any distribution agreements and amendments with Innomar Strategies Inc. 				<p>REQUEST COMPLETE</p> <p>TOR0000001114, TOR0000001117, TOR0000001124, TOR0000001129, TOR0000001108, TOR0000001105, TOR0000001127, TOR0000001112, TOR0000001155, TOR0000001069, TOR0000001073, TOR0000001071</p>
<ul style="list-style-type: none"> Any other warehousing, logistics, or co-distribution agreements 				<p>DOCUMENT DOES NOT EXIST</p>

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>4. For all Horizon Pharma legal entities that are involved with the economic activities associated with PROCYSBI, financial documents including but not limited to:</p>	<p>See individual responses, below.</p>			<p>SEE BELOW</p>
<ul style="list-style-type: none"> Audited or unaudited annual financial statements – from the fiscal year ended 2015 (2 years prior to the launch of PROCYSBI in Canada in September 7, 2017) to the current fiscal year 	<p>These documents have already been provided. For 2016, 2017 and 2018 see Horizon Pharma Annual Report 2016, Horizon Pharma Annual Report 2017 and Horizon Pharma Annual Report 2018 listed in the Hay Report, Appendix D, items ixxxiv, ixxxv and xc.</p> <p>For 2015, see https://ir.horizontherapeutics.com/static-files/96f5aad2-7e30-4c3c-950c-f77097623f59.</p>	<p>The documents referred to in Mr. Harington's Response are Horizon's consolidated financial statements in the annual reports. My request was for the financial statements for each Horizon Pharma legal entity involved with the economic activities associated with PROCYSBI.</p> <p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	<p>REQUEST IN DISPUTE</p>
<ul style="list-style-type: none"> Unaudited quarterly financial statements – from the first fiscal quarter of 2015 to the current fiscal quarter 	<p>These documents are publicly available.</p> <p>See Quarterly financial statements available at https://ir.horizontherapeutics.com/financial-information/sec-filings?field_nir=see+form+group+target+id%5B%5D=496&field_nir_sec_date+filed+value=&items_per_page=10#views-exposed-form-widget-see-filings-table.</p>	<p>The documents referred to in Mr. Harington's Response are Horizon's consolidated financial statements in the quarterly reports. My request was for the financial statements for each Horizon Pharma legal entity involved with the economic activities associated with PROCYSBI.</p> <p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	<p>REQUEST IN DISPUTE</p>
<ul style="list-style-type: none"> Financial statements (balance sheet, income statement, statement of cash flows) prepared 	<p>Not a Reasonable Request</p> <p>These documents are not relevant as the analysis and conclusions in the Hay Report are based on the aggregate profit generated by</p>	<p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	<p>REQUEST IN DISPUTE</p>

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
for internal reporting purposes/consolidation purposes – from the fiscal year ended 2015 (2 years prior to the launch of PROCYSBI in Canada in September 7, 2017) to the current fiscal year	Horizon globally based on sales to Canadian customers.			
<ul style="list-style-type: none"> Detailed monthly profit & loss/income statements – from the first fiscal month of 2015 to the current month 	<p>Not a Reasonable Request</p> <p>These documents are not relevant as the analysis and conclusions in the Hay Report are based on the aggregate profit generated by Horizon globally based on sales to Canadian customers.</p>	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
<ul style="list-style-type: none"> Detailed monthly profit & loss/income statements specifically for PROCYSBI, or any other documents that report profit & loss related to PROCYSBI sales globally – from the first fiscal month of 2015 to the current month 	<p>Reasonable Request</p>			DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Business plans, marketing plans, forecasts, budgets, and management 	This is a reasonable request only to the extent that it relates to sales of PROCYSBI in Canada.	We note that this is contradictory to all the other statements in Mr. Harington's response that the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit	The profits generated by Horizon on sales in other markets is a function of:	REQUEST IN DISPUTE

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<p>presentations that contain information on sales, expenses, and profit & loss of PROCYSBI globally from prior to the launch of PROCYSBI in each country/market to the current date</p>		<p>generated by Horizon globally or profit for Horizon as a whole.</p> <p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<ul style="list-style-type: none"> - The selling price in those markets, which is not relevant to Mr. Rosen's mandate; - The market specific selling expenses incurred in those markets, which is not relevant to Mr. Rosen's mandate; and - The costs of manufacturing the product sold in those markets which, while relevant to Mr. Rosen's mandate, is fully addressed by the information requested by Mr. Rosen at D(10) 	
<ul style="list-style-type: none"> • Business plans, marketing plans, forecasts, budgets, and management presentations that contain information on conversion of patients from Cystagon to PROCYSBI globally – from prior to the launch of PROCYSBI in each country/market to the current date 	<p>This is a reasonable request only to the extent that it relates to sales of PROCYSBI in Canada.</p>	<p>We note that this is contradictory to all the other statements in Mr. Harington's response that the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally or profit for Horizon as a whole.</p> <p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>The profits generated by Horizon on sales in other markets is a function of:</p> <ul style="list-style-type: none"> - The selling price in those markets, which is not relevant to Mr. Rosen's mandate; - The market specific selling expenses incurred in those markets, which is not relevant to Mr. Rosen's mandate; and - The costs of manufacturing the product sold in those markets which, while relevant to Mr. Rosen's mandate, is fully addressed by the information requested by Mr. Rosen at D(10) 	<p>REQUEST IN DISPUTE</p>

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
<ul style="list-style-type: none"> Data from IQVIA (formerly IMS Health) used by Horizon Pharma to analyze market share of PROCYSBI relative to Cystagon in each country – from prior to the launch of PROCYSBI in each country/market to the current date 	<p>Not a Reasonable Request</p> <p>Information as to sales of PROCYSBI relative to Cystagon in countries other than Canada is not relevant to the analysis. Further, this information request is covered by the request in Item A(9), above.</p>	<p>The Hay Report relies on Horizon's forecasts [REDACTED]</p> <p>My request is reasonable to verify if the [REDACTED] are supported [REDACTED] such as the U.S., and to obtain data used by Horizon from IQVIA (formerly IMS Health) to analyze market share of PROCYSBI relative to Cystagon.</p>	<p>[REDACTED]</p> <p>[REDACTED]</p>	<p>DOCUMENT DOES NOT EXIST</p>
<ul style="list-style-type: none"> Income tax returns and schedules, specifically including the reconciliation of taxable income with accounting income for each jurisdiction – from the taxation year 2015 to current 	<p>Not a Reasonable Request</p> <p>The income tax returns for any country are not relevant to the conclusions in the Hay Report.</p>	<p>Please refer to my responding comments above in Section A. Information relating to transfer pricing.</p>	<p>Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.</p>	<p>REQUEST IN DISPUTE</p>
<p>5. Documents relating to the actual cost of API supplied by Cambrex Profarmaco Milano that was used in PROCYSBI sold in Canada, including but not limited to purchase orders, invoices, and debit/credit memos</p>	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001141, TOR0000001142, TOR0000001143, TOR0000001142.0001, TOR0000001143.0001</p>

³ The Hay Report, page F-1, para. 3.

⁴ The Hay Report, page F-2, para. 5.

Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
6. Documents relating to the actual cost of excipients used in PROCYSBI sold in Canada, including but not limited to purchase orders, invoices, and debit/credit memos	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			DOCUMENT DOES NOT EXIST
7. Documents relating to the actual cost of manufacturing (capsulation) by Patheon Pharmaceuticals Inc. for PROCYSBI sold in Canada, including but not limited to purchase orders, invoices, and debit/credit memos	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			<p>REQUEST COMPLETE</p> <p>TOR0000001145, TOR0000001145.0001, TOR0000001145.0002, TOR0000001145.0003, TOR0000001145.0004, TOR0000001145.0005, TOR0000001145.0006, TOR0000001145.0007, TOR0000001145.0008, TOR0000001145.0009, TOR0000001145.00010</p>
8. Documents relating to the actual cost of packaging and labelling of finished SKUs for PROCYSBI sold in Canada, including but not limited to purchase orders, invoices, and debit/credit memos	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			DOCUMENT DOES NOT EXIST
9. To the extent that Horizon Pharma performs any manufacturing (capsulation, application of PROCYSBI's enteric coating, delayed release formulation), packaging and/or labelling, and	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			DOCUMENT DOES NOT EXIST

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
supply chain (freight, distribution, warehouse, logistics) functions for PROCYSBI sold in Canada, documents relating to the actual cost of performing these functions, including but not limited to:				
<ul style="list-style-type: none"> Master formula card/recipe sheets 				DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Internal cost sheets 				DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Calculations of standard cost (by month) 				REQUEST COMPLETE TOR0000001141, TOR0000001142, TOR0000001143, TOR0000001142.0001, TOR0000001143.0001
<ul style="list-style-type: none"> Tracking of actual costs and cost variances 				DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Physical process diagram of all machinery used in each process (including the location and cost of each asset owned or leased) 				DOCUMENT DOES NOT EXIST
<ul style="list-style-type: none"> Information regarding the annual theoretical capacity and actual usage for each machine (by 				DOCUMENT DOES NOT EXIST

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
dosage/capsule/S KU)				
<ul style="list-style-type: none"> Physical process diagram of all supply chain functions used globally (including the location and cost of each warehouse, distribution centre, logistics fleet owned or leased) 				<p>REQUEST COMPLETE</p> <p>TOR0000001140, TOR0000001146</p>
10. The documents above should cover all cost categories, including but not limited to:	<p>Reasonable Request</p> <p>This information does not relate to transfer pricing.</p>			<p>THIS IS NOT A REQUEST FOR DOCUMENTS. SEE ABOVE.</p>
<ul style="list-style-type: none"> Raw material costs (including API, excipients, other) 				N/A
<ul style="list-style-type: none"> Packaging material costs 				N/A
<ul style="list-style-type: none"> Direct labour costs (including set up, clean up, other) 				N/A
<ul style="list-style-type: none"> Direct overhead costs 				N/A
<ul style="list-style-type: none"> Direct quality assurance and 				N/A

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
quality control costs				
<ul style="list-style-type: none"> • Direct regulatory affairs costs 				N/A
<ul style="list-style-type: none"> • All indirect overhead costs (including indirect labour, allocated general and administrative expenses) 				N/A
<ul style="list-style-type: none"> • Other cost of sales (including manufacturing operations costs, inventory adjustments) 				N/A
<ul style="list-style-type: none"> • Supply chain costs (including freight distribution, warehouse, logistics) 				N/A
<ul style="list-style-type: none"> • Sales and marketing expenses (including medical affairs) 				N/A
<ul style="list-style-type: none"> • All research and development costs, past and ongoing 				N/A
11. Documents relating to the actual cost of distribution by Innomar	Reasonable Request			REQUEST COMPLETE TOR0000001081

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
Strategies Inc. for PROCYSBI sold in Canada, including but not limited to invoices and debit/credit memos	This information does not relate to transfer pricing.			
12. Documents related to the calculation of transfer prices between all Horizon Pharma legal entities involved with PROCYSBI sold in Canada, and any adjustments to transfer prices, from the date of launch in Canada to the current date	Not a Reasonable Request These documents are not relevant as the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
13. Documents related to any intercompany transfers of funds and/or product between all Horizon Pharma legal entities with respect to PROCYSBI sold in Canada, including but not limited to purchase orders, invoices, debit/credit memos, intercompany payables / receivables, payment of dividends, payment of fees, and profit adjustments	Not a Reasonable Request These documents are not relevant as the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
14. Any correspondence with income tax authorities in any jurisdiction regarding the transfer price of PROCYSBI	Not a Reasonable Request The income tax returns for any country are not relevant to the conclusions in the 1 lay Report.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
15. Any correspondence with income tax authorities in any jurisdiction regarding income taxes (income tax assessments) related to the sales of PROCYSBI	Not a Reasonable Request These documents are not relevant as the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
16. Any transfer pricing studies or reports done by external third party consultants or internally by Horizon Pharma relating to PROCYSBI	Not a Reasonable Request These documents are not relevant as the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
17. Any breakeven analysis or analysis of internal rate of return ("IRR") done by Horizon Pharma regarding the sales of PROCYSBI globally, by region, by country	Reasonable Request This information does not relate to transfer pricing.			DOCUMENT DOES NOT EXIST
<p>E. In order to analyze and validate the documents which we anticipate receiving and reviewing, we request for the opportunity to conduct an on-site inspection at the offices of Horizon Pharma (and manufacturing and distribution facilities) as necessary. For the purposes of performing this inspection, we would require access to the documents requested herein and access to Horizon Pharma's in-house knowledgeable staff to discuss and respond to our questions regarding Horizon's accounting processes and documentation, including but not limited to:</p> <p>HARINGTON RESPONSE:</p> <p>As indicated in paragraph 21 of my affidavit, it is my opinion that an on-site inspection of Horizon Pharma (and any manufacturing and distribution facilities) is not necessary for Mr. Rosen to fulfill his mandate. Thus, the following responses refer only to Secretariat's request for document production.</p> <p>ROSEN RESPONSE:</p> <p>Please refer to my responding comments above in Section C. On-site inspection.</p>				
1. Documents that outline the economic relationships and activities of all Horizon Pharma legal entities	This request for documents is covered by the request in Item D(1), above.	Agreed, but we reserve the right to review the information produced for Item D(1) and to request further relevant information if necessary to understand the economic relationships and activities of all Horizon		REQUEST COMPLETE

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
and third parties globally that are involved with all economic activities associated with PROCYSBI		Pharma legal entities and third parties globally that are involved with all economic activities associated with PROCYSBI.		
2. Documents that detail the actual and forecasted revenues and costs of PROCYSBI earned/incurred by Horizon Pharma	Reasonable Request			REQUEST COMPLETE TOR0000001057
3. Documents that detail the nature of the actual cost of goods sold, standard cost of goods sold, and transfer pricing of PROCYSBI, and how the profits from the sales of PROCYSBI in Canada flow through all related Horizon Pharma legal entities for financial reporting purposes and for income tax purposes	Not a Reasonable Request These documents are not relevant as the analysis and conclusions in the Hay Report are based on the <u>aggregate</u> profit generated by Horizon globally based on sales to Canadian customers.	Please refer to my responding comments above in Section A. Information relating to transfer pricing.	Please refer to my Summary of Opinion regarding transfer pricing and the profits of Horizon Canada.	REQUEST IN DISPUTE
4. Documents that detail the nature of the Raptor Acquisition Cost	Reasonable Request			REQUEST COMPLETE See: https://www.sec.gov/Archives/edgar/data/1070698/000119312516706932/0001193125-16-706932-index.htm
5. Documents that detail the nature of Ongoing R&D Expenses	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001057
6. Documents that detail the nature of each	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED

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Secretariat Request	Harington Response (December 13, 2019)	Secretariat Response (January 6, 2020)	Harington Reply (January 10, 2020)	Horizon's Position
expense item under Other Cost of Sales and Supply Chain that are recorded on a global basis				Produced: TOR0000001057
7. Documents that detail the nature of Sales and Marketing (and Medical Affairs) expenses that are recorded on a Canada wide basis	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001057 TOR0000001080
8. Documents that detail the nature of General and Administrative expenses that are recorded on a global basis	Reasonable Request			ADDITIONAL DOCUMENTS REQUESTED Produced: TOR0000001057 TOR0000001080