Nutramax Laboratories, Inc.

COUPON REDEMPTION POLICY

Effective Date: June 18, 2008

This Coupon Redemption Policy ("Policy") explains the terms and conditions under which Nutramax Laboratories, Inc. ("Nutramax") and its subsidiary and affiliate companies will reimburse retailers for coupon submissions. Proper store redemption authorizes retailers to submit coupons for reimbursement to Nutramax. A retailer's acceptance and redemption of the manufacturer's coupons constitutes the retailer's acceptance and agreement to comply with this Policy.

1. Coupons are redeemable only by individual consumers purchasing the specific product(s) indicated on the coupon (i.e., the specific brand, size and quantity indicated) on or before the expiration date of the coupon, and only in accordance with the terms set forth on the face of the coupon and in this Policy. The face value of the coupon should be deducted from the retail selling price.

2. We expect retailers to use reasonable care in accepting coupons. Retailers must not accept coupons which have been reproduced, numbered or altered in any way, as determined by Nutramax in its sole discretion. Retailers must not cut, submit or accept un-circulated or mass cut coupons on their own behalf. Nutramax reserves the right to deny reimbursement, retain, and declare void any coupons presented for redemption when, without limitation, the following conditions occur: mint/mass cut condition or sequentially numbered coupons are submitted for reimbursement; insufficient stock to cover the number and type of coupons submitted; inability to verify retailer's address or business operations; and/or any redemption procedure which, in Nutramax's sole discretion, is not in accordance with the terms of this Policy or is otherwise incorrect or fraudulent. Nutramax may also deny payment for coupons that, by their condition, are determined by Nutramax, in its sole discretion, to have been improperly redeemed. IN CONSIDERATION FOR SUBMITTING COUPONS FOR REDEMPTION, RETAILERS AGREE THAT FAILURE TO OBSERVE THESE TERMS AND CONDITIONS FOR PROPER REDEMPTION MAY, AT THE SOLE OPTION AND DISCRETION OF NUTRAMAX, VOID ALL COUPONS SUBMITTED FOR REIMBURSEMENT AND ALL COUPONS MAY BE RETAINED AS PROPERTY OF NUTRAMAX, WITHOUT PAYMENT.

3. Coupons are non-assignable and are void if transferred from their original recipient to any other person, firm, or group prior to store redemption. Coupons are not to be used in swap
boxes, taped to product or gathered and distributed by any person or group for charitable fund raising purposes.

4. Retailers must submit coupons for reimbursement within 90 days after the expiration date of the coupon.

5. Nutramax’s or Nutramax’s authorized agent’s actual count of coupons received will be final and will govern the payment of coupons under this Policy.

6. Coupons are void where prohibited by law.

7. Retailers will be reimbursed for the following amounts:

   A. Face value of coupons or, if a coupon calls for free merchandise, for the retail selling price (up to the stated maximum amount) and postage at a reasonable rate as described below. Nutramax will not pay for any administrative or consolidation fees and, except as expressly provided for in this Policy, will not pay any other charges that a retailer or retailer agent may assess on or in lieu of any pass-through/out-of-pocket expenses.

   B. Nutramax will reimburse postage as follows: $.08 for handling for each properly redeemed coupon, plus:

      i. Retailers who sort redeemed coupons and submit them directly without the use of a third party agent will be reimbursed for the reasonable postage fee indicated on the package received, and shipping charges not to exceed the cost of first class mail.

      ii. Retailers who use a clearinghouse or billing agent will be reimbursed at the rate of $5.00 per thousand coupons redeemed and properly submitted in accordance with this Policy.

   No other fees will be reimbursed.

8. Coupon reimbursements, coupon adjustments and coupon handling/redemption charges may not be deducted from product invoice payments. Invoice deductions for coupon costs/charges/remittances are expressly prohibited by this Policy.

9. Nutramax will not be responsible for any additional coupon promotion costs, including, without limitation, costs associated with “coupon doubling” or “coupon tripling” promotions.

10. The consumer must pay any and all applicable sales tax.
11. There is a limit of one coupon per purchase of the product and size(s) indicated unless the coupon indicates otherwise.

12. Coupons are only redeemable by retailers located in the 50 United States or with APO or FPO addresses.

13. Properly redeemed and identified coupons must be submitted by the retailer directly or through the clearinghouse or authorized intermediaries. Coupons will not be honored if presented through unauthorized persons or companies. Coupons will be considered void when presented by an agency or broker not authorized by Nutramax or Nutramax's authorized agent.

14. Parties submitting coupons for redemption must comply with all applicable laws and regulations, including IRS reporting requirements.

15. Retailers must present to Nutramax or its authorized agent upon request evidence of purchase of sufficient stock to cover coupons submitted for payment. Nutramax or its authorized agent reserve the right, as a condition of payment for submitted coupons, to deal directly with retailers on all matters pertaining to any coupon submission and to audit the coupon sorting and billing services of any retailer or any agent involved in the handling of coupons submitted for payment.

16. The cash redemption value of each coupon is 1/100 of one cent.

17. It is FRAUD to present coupons for redemption inconsistent with this Policy AND MAY BE PUNISHABLE BY LAW. Nutramax and its authorized agent reserve the right to forward submitted coupons to law enforcement agencies. Failure to cooperate with Nutramax in any investigation related to coupons or the redemption thereof may result in liability to the retailer.

18. For reimbursement in accordance with this Policy, send properly redeemed coupons to the address indicated on the coupon. Retailer must include with each coupon shipment an invoice with retailer's store name and address, and showing quantities and values of coupons submitted for redemption. All shipments become Nutramax's property. Other than APO and FPO post office addresses, under no circumstances will payments be issued to any other P.O. Boxes.

Any questions concerning coupon submissions, payments, and/or retailer verification should
be directed to CMS Trade Relations at 1-800-285-7602.

19. Nutramax may revise this Policy at any time, in its sole discretion with or without prior notice to any party.

20. In submitting coupons for redemption, retailers agree that any and all disputes arising out of or connected with, directly or indirectly, the redemption of, processing of or payment for Nutramax coupons, or arising out of or connected with this Redemption Policy, will be brought within three (3) months of the original date of coupon submission by retailer (or its agent) to Nutramax (or its authorized agent), or such claim(s) will be considered extinguished for all purposes and will not be honored. Any such claim will be filed and adjudicated in a state or federal court located in Baltimore County, Maryland and will be governed by the substantive laws (exclusive of its conflicts of laws provisions) of the State of Maryland. Each party will be responsible for its own attorneys’ fees and costs.

21. NOTWITHSTANDING ANY COURSE OF DEALINGS BETWEEN NUTRAMAX AND ANY RETAILER, NO PURCHASE ORDER, INVOICE, RETAILER-POLICY OR SIMILAR DOCUMENT WILL BE CONSTRUED TO MODIFY ANY OF THE TERMS OF THIS POLICY. THIS POLICY SUPERSEDES ANY PRIOR NUTRAMAX POLICY ON COUPON REDEMPTION AND ANY RETAILER OR THIRD PARTY PROCESSING AGENT TERMS REGARDING REDEMPTION OF COUPONS. NO PURCHASE ORDER, INVOICE, RETAILER OR AGENT POLICY OR SIMILAR DOCUMENT WILL BE CONSTRUED TO MODIFY ANY OF THE TERMS OF THIS POLICY AND CONTRARY TERMS OF ANY RETAILER OR THIRD PARTY PROCESSING AGENT POLICY ARE EXPRESSLY REJECTED. FAILURE TO ENFORCE ANY TERM OR CONDITION HEREOF WILL NOT BE DEEMED A WAIVER OF SUCH TERM OR CONDITION.