Attachment B

UPS ONLINE PHARMACY COMPLIANCE PROGRAM

The following United Parcel Service, Inc. ("UPS") Online Pharmacy Compliance Program (hereinafter "Compliance Program") has been prepared pursuant to a Non-Prosecution Agreement dated this same date between UPS (the "Company") and the United States Attorney's Office for the Northern District of California ("United States" or "the Government"). Compliance with all the terms and standards of the Compliance Program is a condition of the Non-Prosecution Agreement.

I. Applicability and Purpose

A. The Compliance Program applies to the Company's small package transportation service for packages containing prescription drugs shipped by or on behalf of online pharmacies to customers. The purpose of the Compliance Program is to ensure (1) that the Company does not intentionally or knowingly pursue the business of online pharmacies that are violating state and federal laws regarding the distribution of prescription pharmaceuticals and (2) that the Company has established processes for detecting, reporting to law enforcement, and closing the accounts of online pharmacies that it becomes aware are violating state and federal laws regarding the distribution of prescription pharmaceuticals. The terms "online pharmacy" and "OLP" are herein defined as: a) an internet website that permits a consumer to obtain prescription drugs without any written prescription, or b) a pharmacy that provides prescription drugs to consumers where the prescription was issued solely through the completion of an on-line questionnaire, without an in-person medical evaluation. The term does not include those persons or entities excluded from the on-line pharmacy definition pursuant to 21 C.F.R. § 1300.04(h).

B. The Compliance Program is not intended to replace any other United States statute or regulation.

C. This Compliance Program shall be incorporated into the Non-Prosecution Agreement by reference, and compliance with the terms of the Compliance Program will be a condition of the Non-Prosecution Agreement. Deliberate, intentional or knowing failure to comply with any part of this Compliance Program may be a basis on which the Government may seek to revoke or modify the Non-Prosecution Agreement.

D. Any documents required by this Compliance Program shall be provided to the designated signatory for the Government upon request. The Government agrees that such documents will be treated as proprietary records that may contain privileged and confidential commercial or financial information.

E. Any proposed modifications to this Compliance Program must be made in writing

and signed by the Company and the designated signatory for the Government.

F. The Government recognizes that the Company has a contract with the United States Postal Service ("USPS") under which the Company provides domestic air transportation for USPS express shipments and does not pick up from the shipper or deliver to the recipient. The Government acknowledges that the Company has no responsibility for packages tendered to the USPS for which the Company is only providing air transportation services.

II. The Compliance Program

As part of the Compliance Program, the Company shall implement the following requirements:

A. Online Pharmacy (OLP) Compliance Officer

1. Within 60 days of signing the Non-Prosecution Agreement, the Company shall designate an OLP Compliance Officer. The OLP Compliance Officer shall communicate directly and make reports directly to the Chief Executive Officer and the Audit Committee of the Board of Directors on matters relating to this Compliance Program. The OLP Compliance Officer shall be tasked with responsibility for the Compliance Program.

2. The OLP Compliance Officer shall be responsible for coordinating with the Program Auditor, as more fully described below; developing and implementing all of the processes described herein, including those recommended or developed in consultation with the Program Auditor; designing and implementing training programs; ensuring that reports of potentially unlawful activity by OLP shippers are investigated; ensuring that audits and surveys are carried out as required; ensuring that all Company documents and records are properly maintained; and ensuring that all Company reports required under this Compliance Program are made on a timely basis.

3. The OLP Compliance Officer will cause a procedure to be established that requires all officers, managers, and employees of the Company involved in the transportation of prescription pharmaceuticals to notify the OLP Compliance Officer of any violations of applicable requirements of this Compliance Program, and to cooperate fully with the Program Auditor and the United States in carrying out their auditing and oversight functions required by applicable law and this Non-Prosecution Agreement. The Company agrees to not retaliate against any officer, manager or employee solely for making any such report.

4. The OLP Compliance Officer position must be filled by an individual who possesses the authority to ensure full implementation of this Compliance Program,

and who is thoroughly familiar with the requirements of this Compliance Program.

5. The OLP Compliance Officer shall be authorized to access all records, documents, and facilities throughout the Company's organization for the purpose of implementing this Compliance Program.

6. The OLP Compliance Officer shall take all reasonable steps to ensure the employee cooperation during all activities required by this Compliance Program. The Compliance Officer shall ensure that the Program Auditor and any other inspection, auditing or monitoring personnel involved in the auditing of the Company's operations under this Compliance Program has complete unrestricted access to all areas, documentation, personnel and material equipment necessary to perform its function under this Compliance Program. Private locations for one-on-one interviews between employees and various inspection, auditing or monitoring personnel shall be provided, as needed.

7. The OLP Compliance Officer may designate one or more individuals to assist in the execution of his/her responsibilities.

8. Any change in personnel designated as the OLP Compliance Officer must be reported within thirty (30) days to the designated signatory of the Government.

B. OLP Compliance Officer Responsibilities

The OLP Compliance Officer is required to cause the following to occur:

1. Develop and provide training regarding OLPs oriented for all employees and managers engaged in the pick-up and delivery of prescription pharmaceutical packages, and relevant sales, security, revenue operations, and any other groups identified by the Company;

2. Develop and provide training regarding OLPs to be included as part of new hire training given to all employees and managers engaged in the pick-up and delivery of prescription pharmaceutical packages and relevant sales, security, revenue operations, and any other groups identified by the Company;

3. Monitor and validate that the training is being given;

4. Develop and implement channels whereby employees can report instances of potentially unlawful activity by prescription pharmaceutical shippers;

5. Develop and implement a process for the investigation of reports of potentially

unlawful activity by prescription pharmaceutical shippers, including anonymous reporting;

6. Review reports of investigation, and where warranted, ensure that appropriate action has been taken and that referrals have been made to law enforcement;

7. Oversee the implementation and operation of the Compliance Program;

8. Act as a principal point of contact for law enforcement and regulatory officials relating to OLP matters.

C. OLP Compliance Officer Reporting Responsibilities

1. The OLP Compliance Officer shall make quarterly reports to the Company's Chief Executive Officer concerning compliance with this Compliance Program. Annually, the OLP Compliance Officer shall provide a summary of these reports to the Audit Committee of the Company's Board of Directors. All issues of non-compliance will be communicated, along with any corrective action taken. Copies of these reports will be provided to the designated signatory of the Government. The Government agrees that such reports will be treated as proprietary records that may contain privileged and confidential commercial or financial information.

2. The OLP Compliance Officer shall ensure immediate notification to the designated signatory of the Government of any circumstances whereby the Company fails to provide resources necessary to support this Compliance Program.

D. Program Auditor

1. Within thirty (30) days following the signing of the Non-Prosecution Agreement, the Company shall nominate a Compliance Program Auditor ("Program Auditor") who meets the qualifications below to conduct the activities described in this Compliance Program. The nomination shall be made in writing to the signatories below. The Government will notify the Company in writing of its approval or disapproval within thirty (30) days, unless additional time for evaluation is requested in writing. The nominee shall be approved if the Government fails to provide notice within the period. The Government's approval shall not be unreasonably withheld.

2. Qualified candidates for the position must have expertise and competence in the regulatory programs under federal and state laws relating to the distribution and shipment of prescription pharmaceuticals. The Program Auditor shall also have

sufficient expertise and competence to assess whether the Company has adequate systems in place to assess Company compliance with the Compliance Program, correct non-compliance and prevent future non-compliance. The Company and the Government acknowledge that the functions of the Program Auditor may, by mutual agreement, be fulfilled by one or more individuals.

3. The Program Auditor must exercise independent judgment. The Company and the Program Auditor shall disclose to the Government any past, existing or planned future contractual relationships between the Program Auditor and the Company or the Company's parent company, subsidiaries, or affiliated business entities (other than the relationship contemplated by this Compliance Program).

4. If the Government determines that the proposed Program Auditor does not meet the qualifications set forth in the previous paragraphs, or that past, existing or planned future relationships with the Program Auditor would affect the Program Auditor's ability to exercise the independent judgment and discipline required to conduct the Compliance Program review and evaluation, such Program Auditor shall be disapproved and another Program Auditor shall be proposed by the Company within thirty (30) days of the Company's receipt of the disapproval.

5. Within one hundred and eighty (180) days of the signing of the Non-Prosecution Agreement, the Company shall implement all training and reporting processes and procedures discussed in Sections II.E-G, inclusive. One hundred eighty (180) days following the signing of the Non-Prosecution Agreement, the Company shall submit to the Government a written Compliance Program Implementation Certification that describes the steps the Company has undertaken to meet the requirements of this Compliance Agreement.

6. Upon submission of the Compliance Program Implementation Certification, the Program Auditor shall review the Company's implementation of the processes and procedures set forth in Sections II.E-G and the Company's attainment of the goals set forth in Paragraph I.A of this Compliance Program. No later than ninety (90) days following the commencement of such review, the Program Auditor shall generate a Compliance Confirmation Report ("Report") addressing the results of the review. The Report shall be submitted to the Company upon its completion. The Report shall be submitted to the Government fourteen (14) days after submission to the Company.

7. The Report shall present the following information:

   a. Review scope, including the time period covered by the review;

   b. The date(s) the on-site portion of the review was conducted;

c. Identification of the review team members;

d. Identification of the company representatives and regulatory personnel observing the review;

e. The distribution list for the Report;

f. A summary of the review process, including any obstacles encountered;

g. Findings, including whether the Company has implemented the processes and procedures set forth in Sections II.E-G and attained the goals set forth in Section I.A of this Compliance Program;

h. Recommendations, if any, for measures to improve the processes and procedures undertaken by the Company pursuant to Sections II.E-G and to assist the Company in achieving the goals set forth in Section I.A; and

i. Certification by the Program Auditor that the review was conducted in accordance with this document.

8. The Government acknowledges that any processes and procedures recommended by the Program Auditor:

a. Must be consistent with the Health Insurance Portability and Accountability Act of 1996 (P.L.104-191) ("HIPAA");

b. Should not place an unreasonable burden on the ability to ship validly obtained pharmaceuticals to consumers;

c. Should not place an unreasonable burden on the ability to ship other goods to consumers; and

d. Must be consistent with federal laws applicable to carriers.

9. If recommendations are made in the Report pursuant to section II.D.7.h, the Company will implement such recommendations and notify the Government of implementation; provided, however, if the Company disagrees with a recommendation, it will notify the Government of its disagreement and non-implementation within thirty (30) days of receipt of the Report. The Government will review the recommendation, in consultation with the Company and Program Auditor, and after such consultation, may relieve the Company from implementation. If the Government does not relieve the Company from

implementation, the Company may file a miscellaneous case in the U.S. District Court from the Northern District of California, to seek a determination as to whether the Company must implement the recommendation. The parties consent to proceed before a United State Magistrate Judge in such case, and agree that the Magistrate Judge's decision shall be final and binding upon the parties.

E. Training

The Company will conduct OLP training for employees, as determined by the OLP Compliance Officer.

1. The training should be offered to employees and managers engaged in pick-up and delivery of prescription pharmaceutical packages and relevant sales, security, revenue operations, and other groups identified by the Company, through channels used to communicate significant matters related to policies, procedures and practices.

2. As part of new hire training, new employees and managers engaged in the pick-up and delivery of prescription pharmaceutical packages and relevant sales, security and revenue operations, and any other organizations identified by the Company, will be given OLP training.

3. Training will be targeted to reflect how different employees may encounter potentially unlawful OLPs.

4. All training shall include, at a minimum, the following elements:

    a. An overview of OLPs;

    b. A discussion of "red flags" appropriate to the audience being trained that may be indicative of potentially unlawful OLPs;

    c. Information on how to report a potentially unlawful OLP to the OLP Compliance Officer;

    d. A statement consistent with II.A.3 above, that there will be no retaliation solely for making a report of a potentially unlawful OLP.

    e. Information concerning the existence of the Non-Prosecution Agreement and the general terms of the Compliance Program.

5. Various training methods and materials may be used, such as group presentations; videos; online interactive training modules and internal website publications.

6. Records must be kept of all training, including the dates, locations, names and positions of the participants and attendees, and the substance of the training, including any training materials.

F. Reports of Potentially Unlawful Activity by OLPs

1. All reports of potentially unlawful activity by prescription pharmaceutical shippers reported to the OLP Compliance Officer shall be investigated by the Company. Investigations should typically be completed within 30 days of receipt.

2. In addition, any issues regarding prescription pharmaceutical shippers that are reported through existing Company reporting channels, such as the Company's Help Line, shall be forwarded to the OLP Compliance Officer for investigation.

3. Investigations may include one or more of the following elements:

   a. Internet or other research on the shipper;

   b. Review of the account's shipment history, volume, credit history, related accounts and other relevant Company information;

   c. Interviews with Company personnel familiar with the shipper and/or shipments;

   d. Consultation with federal, state or local law enforcement;

   e. Site visits to the shipping location;

   f. Requests for licensure information from the shipper.

4. If, as a result of the Company's investigation, the Company concludes that the shipper is in violation of the UPS Tariff/Terms and Conditions of Service governing the shipment of pharmaceuticals, the Company will forward the information to local DEA and close the shipper's account.

5. At the conclusion of an investigation, the OLP Compliance Officer shall ensure that a Summary of Investigation has been prepared. The Summary of Investigation shall include:

   a. the identity of the person making the report (unless reported anonymously);

   b. the date the report was made;

c. a synopsis of the investigation;

d. action taken, and, if no action taken, the rationale;

e. a statement of whether the matter was reported to law enforcement;

f. remedial actions taken to minimize recurrence.

6. Any materials collected or created as part of the investigation shall be maintained with the summary.

G. Reporting by the Company to Federal Authorities

The Company will report to local DEA any shipper that the Company believes is delivering controlled substances in violation of the Controlled Substances Act, 21 U.S.C. § 801, et seq., or other laws governing the shipment of pharmaceuticals.

III. Non-compliance

This Compliance Program does not in any way release the Company from complying with any applicable state or federal statutes and/or regulations, and does not limit imposition of any sanctions, penalties, or any other actions, available under those state or federal statutes and regulations. The Compliance Program shall be part of the Non-Prosecution Agreement and adherence to it will be an enforceable condition. Deliberate, intentional or knowing failure to comply with any part of this Compliance Program (including but not limited to refusal to pay valid charges for the Program Auditor and failure to provide the Program Auditor access to facilities, personnel or documents as provided in this Compliance Program) may be a violation of the Non-Prosecution Agreement and may be grounds for the revocation or modification of the Non-Prosecution Agreement. Should the Government seek to revoke or modify the Non-Prosecution Agreement based on the Company's refusal to pay valid charges for the Program Auditor and/or its failure to provide the Program Auditor access to facilities, personnel, or documents, and/or as a result of any disagreement regarding any of the provisions of this Compliance Program, the Company shall have the right to contest the reasonableness of such revocation or modification.

IV. Documentation Available for Inspection

The OLP Compliance Officer shall ensure that all documentation required by this Compliance Program is maintained and available for inspection by the Program Auditor and a designated representative of the Government.

V. Term

This Compliance Program shall be in effect for the term of the Non-Prosecution Agreement.

VI. Self-enforcement

The Company further agrees that it will undertake and implement the necessary procedures to ensure that this Compliance Program is diligently complied with by all employees, managers, and other employees during the term of the Non-Prosecution Agreement.

VII. Revisions/modifications

The requirements of this Compliance Program, including the dates and time periods mentioned herein, shall be strictly complied with. Should the Company be unable to comply with any of the deadlines, the Company shall immediately notify the designated representative of the Government in writing of the reasons for non-compliance.

VIII. Reports

All reports, documents and correspondence required under this Compliance Program to be sent to the Government shall be sent to the following offices:

1. U.S. Attorney's Office
   Northern District of California
   ATTN: Kirstin Ault
   450 Golden Gate Avenue, 11th Floor
   San Francisco, CA 94102

2. Drug Enforcement Administration
   ATTN: Deputy Assistant Administrator Office of Diversion Control
   8701 Morrissette Drive
   Springfield, VA 22152

3. Food and Drug Administration – Office of Criminal Investigations
   Special Agent in Charge
   Investigative Operations Division Headquarters
   7500 Standish Place, Suite 250N
   Rockville, MD 20855
   (240) 276-9500

All reports, documents, notices and correspondence from the Government to the Company concerning this Compliance Program shall be sent to the following office:

Eugene Illovsky
Morrison Foerster
425 Market Street
San Francisco, CA 94105

IX. Certifications

The Company has read this Compliance Program carefully and understands it thoroughly. The Company enters into this Compliance Program knowingly and voluntarily, and therefore agree to abide by its terms. By her signature below, the corporate representative agrees that she is duly authorized by the Company's Board of Directors to enter into and comply with all of the provisions of this Non-Prosecution Agreement.

DATED: 3/29/13

UNITED PARCEL SERVICE, INC.

TERI PLUMMER MCCLURE
Senior Vice President of Legal,
Compliance and Public Affairs
General Counsel & Corporate Secretary

As counsel for UNITED PARCEL SERVICE, INC., I have discussed with my corporate client and its duly authorized representative the terms of this Compliance Program and have fully explained its requirements. I have no reason to doubt that my client is knowingly and voluntarily entering into this Compliance Program.

DATED: 3/29/13

EUGENE ILLOVSKY
Counsel for United Parcel Service, Inc.

On behalf of the United States, the following agree to the terms of the Compliance Program:

MELINDA HAAG
United States Attorney

DATED: 3/29/13

KIRSTIN M. AULT
Assistant United States Attorney