IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

ELAN CORPORATION, PLC and ELAN PHARMA INTERNATIONAL LTD.,	)	
Plaintiffs,	)	C.A. No. 07-552-SLR
v.	)	
TEVA PHARMACEUTICALS USA, INC.,	)	
Defendant.	)	

PLAINTIFFS' REPLY TO DEFENDANT TEVA PHARMACEUTICALS USA, INC.'S COUNTERCLAIMS

Plaintiffs Elan Corporation, plc and Elan Pharma International Ltd. (collectively "Elan"), for their Reply to the numbered paragraphs of the Counterclaims of Defendant Teva Pharmaceuticals USA, Inc. ("Teva"), hereby state as follows:

PARTIES

1. Admitted, upon information and belief.

2. Admitted.

3. Admitted.

JURISDICTION

4. Admitted that Teva purports to state declaratory judgment counterclaims that arise under the Patent Laws of the United States, 35 U.S.C. § 1 *et seq.* and the Food and Drug Laws of the United States, 21 U.S.C. § 355, and that this Court has jurisdiction over these counterclaims under 28 U.S.C. §§ 1331 and 1338(a), but denied that there is any factual or legal basis for these counterclaims.

FACTUAL BACKGROUND

5. Admitted.

6. Admitted, assuming that Teva intended to refer to the '398 patent.

7. Admitted, upon information and belief.

8. Admitted that Teva sent a notice letter relating to ANDA No. 78-908 dated August 3, 2007 that purported to include a certification under 21 U.S.C. § 355(j)(2)(A)(vii)(IV) and that Elan received that letter. Except as expressly admitted, Plaintiffs deny the averments of Paragraph 8.

REPLY TO COUNT I

9. Plaintiffs repeat and incorporate their reply to Paragraphs 1-8.

10. Denied.

REPLY TO COUNT II

11. Plaintiffs repeat and incorporate their reply to Paragraphs 1-10.

12. Denied.

REPLY TO COUNT III

13. Plaintiffs repeat and incorporate their reply to Paragraphs 1-12.

14. No response is required because Plaintiffs have filed a motion to dismiss Count III of the Counterclaims.

15. No response is required because Plaintiffs have filed a motion to dismiss Count III of the Counterclaims.

16. No response is required because Plaintiffs have filed a motion to dismiss Count III of the Counterclaims.

17. No response is required because Plaintiffs have filed a motion to dismiss Count III of the Counterclaims.

18. No response is required because Plaintiffs have filed a motion to dismiss Count III of the Counterclaims.

REPLY TO COUNT IV

19. Plaintiffs repeat and incorporate their reply to Paragraphs 1-18.

20. Denied.

REPLY TO COUNT V

21. Plaintiffs repeat and incorporate their reply to Paragraphs 1-20.

22. Denied.

REPLY TO COUNT VI

23. Plaintiffs repeat and incorporate their reply to Paragraphs 1-22.

24. No response is required because Plaintiffs have filed a motion to dismiss Count VI of the Counterclaims.

25. No response is required because Plaintiffs have filed a motion to dismiss Count VI of the Counterclaims.

REPLY TO TEVA'S PRAYER FOR RELIEF

WHEREFORE, Plaintiffs deny that Teva is entitled to any relief, either as prayed for in Counterclaims or otherwise.

Plaintiffs further deny each allegation in Teva's Counterclaims that was not specifically admitted, denied, or otherwise responded to in this Reply to Defendant Teva Pharmaceuticals USA, Inc.'s Counterclaims.

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Maryellen Noreika

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Elan Pharma International Ltd.

December 3, 2007
1326163

CERTIFICATE OF SERVICE

I hereby certify that on December 3, 2007 I electronically filed the foregoing with the Clerk of the Court using CM/ECF, which will send notification of such filing to:

Thomas G. Whalen, Jr., Esquire
STEVENS & LEE, P.C.

I further certify that I caused to be served copies of the foregoing document on December 3, 2007 upon the following in the manner indicated:

Thomas G. Whalen, Jr., Esquire
STEVENS & LEE, P.C.
1105 North Market Street
7th Floor
Wilmington, DE 19801

VIA ELECTRONIC MAIL and HAND DELIVERY

/s/ Maryellen Noreika

Maryellen Noreika (#3208)