EXHIBIT B

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September 8, 2015

SENT VIA EMAIL: Robert.Chaionn@valeant.com
AND FEDERAL EXPRESS

Robert Chai-Onn, Esq.
Valeant Pharmaceuticals North America, LLC
400 Somerset Corporate Blvd.
Bridgewater, NJ 08807

Re: R&O Pharmacy, LLC

Dear Mr. Chai-Onn:

This office represents Russell Reitz and R&O Pharmacy, LLC ("R&O"). Your letter that Mr. Reitz received on September 4, 2015 via Federal Express has been forwarded to us for response.

Suffice it to say, your letter's allegation that R&O owes Valeant Pharmaceuticals North America, LLC ("Valeant") $69,861,343.08 comes as a complete surprise, given that Mr. Reitz and R&O have never received a single invoice, or a single demand for payment from Valeant in any amount. Please forward us copies of all invoices that Valeant claims are unpaid.

More importantly, it appears that one of two things is true. Either:

1. Valeant and my clients are victims of a massive fraud perpetuated by third parties; or

2. Valeant is conspiring with other persons or entities to perpetuate a massive fraud against Mr. Reitz, R&O and others.

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We should probably have a conversation. Please let me know some dates and times that work for you.

Very truly yours,

GARY JAY KAUFMAN

GJK:ch