

**Idenix Comprehensive Compliance Program (“CCP”)  
In Accordance with California Health & Safety Code §119402  
Effective July 1, 2007**

Idenix Pharmaceuticals, Inc. (the “Company”) is committed to acting in a way that reflects the highest standards of corporate behavior. Since the behavior of a corporation is the sum of the behavior of its directors, officers and employees, Idenix has developed this Comprehensive Compliance Program to help assure that all representatives of the Company meet these ethical standards.

Directors, officers, and employees of the Company are responsible for meeting their obligations under Company policy, which requires compliance with all applicable laws and regulatory requirements as well as the Idenix Policy on Business Conduct and Ethics and other written policies and procedures. Company policy is in accordance with the Department of Health and Human Services Office of the Inspector General Compliance Program Guidance for Pharmaceutical Manufacturers and is consistent with the voluntary guidelines in the Pharmaceutical Research and Manufacturers of America Code on Interactions with Healthcare Professionals.

The General Counsel serves as the Company compliance officer and reports directly to the Chief Executive Officer and the Board of Directors. In collaboration with the Compliance Committee of the Company’s Board of Directors, the General Counsel is responsible for reviewing the effectiveness of the Company’s compliance program in detecting and preventing violations of Company policy.

Accurate information is essential to the Company’s ability to meet legal and regulatory obligations. Company policy requires that employees follow procedures to ensure that product pricing information reported to the government is timely, complete and accurate.

The Company is firmly committed to complying with laws that prohibit offering or giving kickbacks or other improper inducements to anyone who may be in a position to purchase or prescribe (or to arrange for or recommend the purchase or prescription of) the Company’s products. The Company has written policies that govern our relationship with healthcare professionals, including policies on meals, gifts, consulting arrangements, speaker training meetings, and support for educational meetings, including scholarships to attend educational conferences.

In addition, the Company has adopted a \$2,500.00 annual dollar limit on gifts, promotional materials, items and activities that the Company may provide to an individual health care professional in California. Compliance with this annual dollar limit is measured in accordance with the calendar year commencing on January 1 and ending on December 31. The Company’s annual dollar limit excludes any item or amount that is exempt in accordance with California Health & Safety Code §119402. Educational and practice-related items (such as pens, notepads and similar “reminder” items with the Company or product name) of minimal value (less than \$25) that are

permissible under the PhRMA Code are not included by Idenix in the annual dollar limit. Idenix anticipates that very few, if any, health care professionals will reach the annual dollar limit.

Idenix compliance policies will be distributed to each new employee, officer and director upon the commencement of their employment or service to the Company. All employees are required to attend Company-sponsored training sessions on compliance with applicable laws, regulations and Company policy.

Any director, officer or employee who observes or otherwise becomes aware of conduct that violates Company policy must make a prompt report of such violation to the Company. Reports may be made to the Company's legal department and may be submitted using the Company's integrity hotline. In addition to the Company's internal procedures, Company employees may report any illegal activity to the appropriate governmental authorities. Company policy allows reports to be made on a confidential or anonymous basis. Moreover, Company policy prohibits retaliation against an employee who reports a suspected compliance violation and allows for disciplinary action against any employee, officer and director found to have engaged in retaliation.

The Company will promptly investigate reported violations of Company policy. As the Company's compliance officer, the General Counsel is responsible for initiating an informal inquiry or a formal investigation, as appropriate. Employees, officers and directors are expected to cooperate fully with any inquiry or investigation regarding an alleged violation. The General Counsel shall report the results of any such inquiry or investigation, together with a recommendation as to disposition of the matter, to either the Chief Executive Officer or the Board of Directors, or a component thereof. Any officer or employee who violates Company policy is subject to disciplinary action, up to and including termination.

Questions regarding Idenix's Comprehensive Compliance Program and requests for copies of this document, including the declaration of compliance, can be directed to 877-IDENIX-1 (877-433-6491).

#### **Declaration of Compliance as of July 1, 2007**

To the best of our knowledge, Idenix is in compliance in all material respects with its Comprehensive Compliance Program and California Health & Safety Code §119402.