

**Supernus Pharmaceuticals, Inc. (the “Company”)
Audit Committee
Procedures for Handling Complaints**

Statement of Purpose

The Company strives to conduct all of its activities according to high ethical standards. Adherence to this goal is imperative in connection with the preparation of the Company’s financial statements. The Audit Committee of the Company’s Board of Directors has adopted these procedures for handling complaints to assist the Company in meeting its ethical and legal obligations in connection with its accounting and auditing practices.

Employee Complaints

(a) The Company encourages any employee who has a concern regarding what he or she views as a questionable accounting or auditing practice to bring this concern to the attention of the Audit Committee. Generally, such concerns should first be raised with the individuals involved in the preparation and review of the Company’s financial reports; however, if an employee is unsuccessful in resolving a concern through such channels or believes that the concern will not be adequately addressed through such channels, the employee should contact a member of the Audit Committee.

(b) The names of the current members of the Audit Committee are listed on our Company Intranet. Complaints should be submitted in writing to any member of the Audit Committee at the address provided on the Company Intranet. Given the sensitivity of such matters, we request that you label the correspondence “*Confidential*”.

(c) Employees may submit concerns on a confidential, anonymous basis. If an employee does not want to be identified with the submission, he or she should not include his or her name in the correspondence but, instead, prominently indicate on the submission that it is a “*Confidential, Anonymous Employee Submission.*”

(d) The Company will not tolerate any form of retaliation against an employee (1) who submits a good faith complaint about the Company’s accounting, internal accounting controls, or auditing practices or (2) who assists in an investigation of challenged practices.

Director Complaints

(a) Any director who has a concern regarding what he or she views as questionable accounting or auditing practices should bring these concerns to the attention of the Audit Committee.

(b) A director serving on the Audit Committee should raise any such concerns at the first Audit Committee meeting held after he or she becomes concerned.

Other Complaints

Company employees and directors should forward to a member of the Audit Committee any complaint received by them regarding accounting, internal accounting controls, or auditing matters that have not been resolved to the satisfaction of the individual(s) who raised the complaint.

Processing Complaints

(a) The Audit Committee will schedule a portion of each regularly scheduled Audit Committee meeting for discussion of recently received complaints. In addition, if a member of the Audit Committee receives a complaint that in the judgment of such member warrants consideration prior to the next scheduled meeting, that member will attempt to convene a special meeting of the committee to discuss such complaint prior to the next regularly scheduled meeting.

(b) If the Audit Committee concludes, based on a discussion of a complaint, that such complaint is baseless or frivolous, no further action will be taken, and the Audit Committee will document the basis for this conclusion.

(c) If the Audit Committee is not able to conclude at the outset that a complaint is baseless or frivolous, it will conduct an investigation into the complaint. The specific approach to dealing with a particular complaint will depend on facts and circumstances. To the extent the Audit Committee deems appropriate, the committee also may engage outside advisors to assist in the investigation. As a general practice, the Audit Committee, either directly or through advisors, will interview the employees or outside auditors involved in the subject matter of the complaint.

(d) If, following an investigation, the Audit Committee determines that corrective action is appropriate, the Audit Committee will, to the extent it has the requisite authority, implement such corrective action on an expeditious basis and, to the extent the Audit Committee lacks the authority to implement such corrective action, it will recommend a course of action to the full Board of Directors.

(e) If, following an investigation, the Audit Committee determines that no corrective action is appropriate, the Audit Committee will conclude the investigation, noting the basis for its determination.

Retention of Complaints

The Secretary, on behalf of the Company, will maintain a file of materials related to complaints concerning the Company's accounting or auditing practices. These materials will be retained for a period of five (5) years or such longer period required by law.

*Adopted April 3, 2012
to be effective upon completion of an IPO*