

COMPLAINT PROCEDURES
of the Audit Committee
of the Board of Directors of
of CV Therapeutics, Inc.

Procedures for the Submission of Complaints or Concerns
Regarding Financial Statement or other Disclosures, Accounting or
Disclosure Controls, Auditing Matters or Related Violations of the
CV Therapeutics, Inc. Code of Ethics

These Complaint Procedures were adopted by the Board of the Company on February 5, 2004.

CV Therapeutics, Inc. (“CVT” or the “Company”) is committed to conducting its business in accordance with the highest standards of business ethics and integrity. CVT is also committed to conducting its business in compliance with all applicable laws, rules and regulations, as well as applicable Company policies. As an integral part of this commitment, the Board of Directors of CV Therapeutics, Inc. (the “Board”) has approved a Code of Ethics for the Company (the “Code”), as well as an Audit Committee Charter (the “Audit Committee Charter”) of the Audit Committee of the Board (the “Audit Committee”).

The Audit Committee Charter provides that the Audit Committee, as required under Section 301 of the Sarbanes-Oxley Act of 2002, shall establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters; and (b) the submission by employees of the Company and others, on a confidential and anonymous basis, of complaints and concerns regarding the foregoing. Therefore, the Audit Committee has adopted the following procedures:

1. Prompt Forwarding of Complaints. The Company shall promptly forward to the Audit Committee any complaints that it has received regarding financial statement disclosures, accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters, or violations of the Code that relate to any of the foregoing.
2. Confidential, Anonymous Reports to the Audit Committee. Any employee of the Company may submit to the Audit Committee, on a confidential, anonymous basis if the employee so desires, any complaint or concern regarding financial statement disclosures, accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters, or violations of the Code that relate to any of the foregoing. The following reporting options are available:
 - a. Special Audit Committee Hotline: As described in the Code, there is a special, confidential Audit Committee Hotline available 24 hours a day, 7 days a week at 1-866-293-2285 or at www.ethicspoint.com. Any employee may use this Hotline to report any such complaint or concern, if the employee does not feel

comfortable reporting his or her concerns as otherwise described in the Code (for example, to a manager, to a Human Resources Business Partner, or to the Company's General Counsel).

- b. Sealed Submission to Audit Committee Chair. Any employee may also set forth any such complaint or concern in writing, and forward it in a sealed envelope, either to the Chair of the Audit Committee or c/o the General Counsel (in either case using the contact information below). The envelope should be labeled with a legend such as: *"To be opened by the Audit Committee only."* If an employee would like to discuss any such matter with the Audit Committee, the employee should discuss this in the submission and include a telephone number to be contacted at if the Audit Committee deems appropriate. Any such envelopes received by the Company's General Counsel shall be forwarded promptly and unopened to the Chair of the Audit Committee.

In addition to the options above, any employee may also set forth any such complaint or concern in writing and forward it to the Company's General Counsel (using the contact information below), as provided in greater detail in Section 8 below.

3. Investigation. Following the receipt of any complaints submitted to the Audit Committee hereunder, the Audit Committee will investigate each matter so reported. The Audit Committee may enlist the General Counsel, other employees of the Company, outside legal counsel, accounting or other advisors, as appropriate, to conduct any investigation of financial statement or other accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters, or violations of the Code that relate to any of the foregoing. In conducting any investigation, the Audit Committee shall protect the confidentiality and anonymity of any employee complainant to the fullest extent possible, consistent with the need to conduct an adequate review.
4. Review with Management and Legal Counsel. As provided in the Audit Committee Charter, the Audit Committee shall discuss promptly with Company management and the Company's independent auditor any employee complaints that raise any potentially material issues regarding the Company's financial statements, financial reporting process or accounting policies. In addition, the Audit Committee shall discuss promptly with the Company's General Counsel or outside legal counsel any legal matters brought to the Audit Committee's attention that could reasonable be expected to have a material impact on the Company's financial statements.
5. Remedial Action. The Audit Committee shall adopt, as necessary or appropriate, remedial measures or actions consistent with the Audit Committee Charter with respect to complaints hereunder, or otherwise refer the matter to the Board if appropriate.
6. Disciplinary Policy. As set forth in greater detail in the Code, it is CVT policy that any individual who violates the Code, other applicable Company policies or applicable laws, rules or regulations will be subject to appropriate discipline, up to and including potential termination of employment or other affiliation with the Company, based on the facts and

circumstances of each particular situation.

7. Policy Against Retaliation. As set forth in greater detail in the Code, CVT strictly prohibits retaliation of any kind against any individual who, in good faith, seeks help, reports a known or suspected violation, or assists in any investigation by any regulatory or law enforcement authority. Therefore, the Company does not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith.

8. Non-Confidential Report to the General Counsel or Outside Legal Counsel. Problems or concerns related to financial statement disclosures, accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters, or violations of the Code that relate to any of the foregoing, that any employee wishes to report on a non-confidential or non-anonymous basis, should be reported immediately to the Company's General Counsel (or, if the employee is uncomfortable reporting to the General Counsel, to the Company's outside counsel), using the contact information below). The attorney shall keep a written record of all such reports and shall report the same to the Chair of the Audit Committee. If the contact is in the nature of an alleged violation with regard to financial statement disclosures, accounting, internal accounting controls and/or auditing matters, including questionable accounting or auditing matters, or violations of the Code that relate to any of the foregoing, the attorney shall immediately relay the allegation to the Chair of the Audit Committee, and the Chair in turn shall immediately notify the complainant that the complaint has been received and begin the procedures outlined above. The attorney and/or the Chair of the Audit Committee shall have no obligation to advise the complainant of the status of the complaint and/or any investigation that results from the complaint.

Contact Information:

1) *Audit Committee Chair*

Kenneth B. Lee, Jr.
2808 Chelsea Circle
Durham, NC 27707
Telephone (919) 493-4800
Email klee10@nc.rr.com

2) *General Counsel*

Tricia Borga Suvari, Esq.
CV Therapeutics, Inc.
3172 Porter Drive
Palo Alto, CA 94304
Telephone (650) 384-8611
Email tricia.suvari@cvt.com

3) ***Outside Counsel***

Alan C. Mendelson, Esq.
Latham & Watkins LLP
135 Commonwealth Ave.
Menlo Park, CA 94027
Telephone (650) 493-4693
Email alan.mendelson@lw.com

4) ***Special Audit Committee Hotline***

1-866-293-2285 or www.ethicspoint.com