

Food and Drug Administration Rockville MD 20857

December 21, 2006

Roland Gerritsen van der Hoop, M.D., Ph.D. Senior Vice President of Research and Development and Regulatory Affairs Endo Pharmaceuticals Inc. 100 Endo Boulevard Chadds Ford, Pennsylvania 19317

Dear Dr. van der Hoop:

This is a correction to a letter sent to you on December 18, 2006. This letter corrects your address and the docket number.

Your petition requesting the Food and Drug Administration to apply bioequivalence requirements consistent with 21 CFR 320.24(b)(4) to any ANDA seeking approval as a generic drug using Lidoderm as its reference listed drug, was received by this office on 12/18/2006. It was assigned docket number 2006P-0522/CP1 and it was filed on 12/18/2006. Please refer to this docket number in future correspondence on this subject with the Agency.

Please note that the acceptance of the petition for filing is a procedural matter in that it in no way reflects an agency decision on the substantive merits of the petition.

Sincerely.

Jennie Butler

Division of Dockets Management Office of Management Programs

Office of Management

2006P-0522

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