

Food and Drug Administration Rockville MD 20857

FILE COPY

December 18, 2006

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

Dear Dr. van der Hoop:

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 2006V-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

une &

Division of Dockets Management Office of Management Programs

Office of Management

2006P-0522

ACK/