

November 28, 2006

FILE COPY

Gillian Russell King & Spalding LLP 1700 Pennsylvania Avenue, N.W. Washington, DC 20006-4706

Dear Ms. Russell:

Your petition requesting the Food and Drug Administration to declare an abbreviated new drug application may be submitted for potassium chloride oral solution drug products in strengths of 10% (15mL equals 20 mEq of potassium chloride) and 5% (15mL equals 10 mEq of potassium chloride), was received by this office on 11/27/2006. It was assigned docket number 2006P-0477/CP 1 and it was filed on 11/28/2006. 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.

Lyle D. Jaffe

Division of Dockets Management Office of Management Programs

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