Lannett Company, Inc.
9000 State Road, Philadelphia, PA 19136
Telephone: 215-333-9000 • Fax: 215-333-9004
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January 7, 2014

Division of Dockets Management
U.S. Food and Drug Administration
Department of Health and Human Services
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Docket Number
FDA-2013-P-1636/CP1

Dear Sir/Madam:

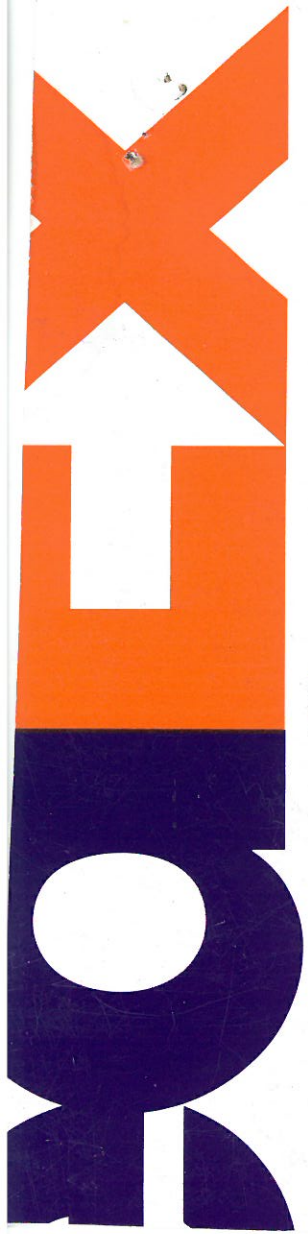
The undersigned requests to withdraw the Suitability Petition (Docket Number FDA-2013-P-1636/CP1) that was filed with the FDA on December 9, 2013. The petition was submitted to request permission to file ANDAs for Hydromorphone Hydrochloride Tablets, 1 mg (scored tablets) and Hydromorphone Hydrochloride Oral Solution, 1 mg per 5 mL.

Lannett Company, Inc. was advised by Johnny Young, R.Ph. with the Office of Generic Drugs on December 18, 2013 to formally withdraw the suitability petition and resubmit as two separate suitability petitions. Lannett Company, Inc. will resubmit the request as two separate suitability petitions.

Please direct any questions or comments regarding this submission to my attention via phone at (215) 333-9000, ext. 2277, e-mail at esabo@lannett.com or facsimile at (215) 624-2126.

Sincerely,

Ernest J. Sabo
Vice President, Regulatory & Chief Compliance Officer
Lannett Company, Inc.
13200 Townsend Road
Philadelphia, PA 19154



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Denise Fairman
Lannett Company, Inc.
9000 State Road

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Food and Drug Administration
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Ref # Suitability Petition
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