

Food and Drug Administration Rockville, MD 20857

FILE COPY

June 22, 2006

Vinita Gupta Lupin Pharmaceuticals, Inc. Harborplace Tower 111 South Calvert Street, 21st FI. Baltimore, Maryland 21202

Dear Ms. Gupta:

Your petition requesting the Food and Drug Administration to permit the filing of an ANDA Suitability for Cefdinir, was received by this office on 06/22/2006. It was assigned docket number 2006P-0265/CP1 and it was filed on 06/22/2006. 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 C. Butler, Director

Division of Dockets Management

Office of Management Programs

Office of Management