

Food and Drug Administration Rockville, MD 20857

February 10, 2006

FILE COPY

Mr. Arthur Y. Tsien Olsson, Frank and Weeda, P.C. 1400 Sixteenth Street, N.W. Washington, District of Columbia 20036-2220

Dear Mr. Tsien:

Your petition requesting the Food and Drug Administration to submit an ANDA for prednisolone sodium phosphate, USP, oral solution,10 mg prednisolone base/5mL, was received by this office on 02/09/2006. It was assigned docket number 2006P-0072/CP 1 and it was filed on 02/10/2006. 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. Jøffe

Divison of Dockets Management Office of Management Programs

Office of Management

2006 P-0072

ACK