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October 29, 2010

Rebecca L. Dandeker D 202.778.9409 F 202.778.9100 rebecca.dandeker@klgates.com

First Class Mail

Division of Dockets Management Food and Drug Administration 5630 Fishers Lane Room 1061, HFA-305 Rockville, MD 20852

Re: Notice of Withdrawal / Citizen Petition (FDA Docket No. 2006P-0491/CP1; Regulations.gov ID No. FDA-2006-P-0144)

Determination that Psorcon® E (Diflorasone Diacetate Ointment) Emollient

Ointment 0.05% (Emollient) Reference Listed Drug has been valuntarily withdray

Ointment, 0.05% (Emollient) Reference Listed Drug has been voluntarily withdrawn from sale in the United States

Dear Sir or Madam:

We are writing to formally withdraw the above-referenced Citizen Petition (FDA Docket No. 2006P-0491/CP1; Regulations.gov ID No. FDA-2006-P-0144) for Psorcon® E (Diflorasone Diacetate Ointment) Emollient Ointment, 0.05%. Dated November 30, 2006, the Citizen Petition requested that the Commissioner of the Food and Drug Administration (FDA) make a determination that the withdrawal of the Reference Listed Drug (RLD), Psorcon® E (Diflorasone Diacetate Ointment) Emollient Ointment, 0.05%, was not for safety or effectiveness reasons. The requested determination is no longer needed. For this reason, we respectfully request that the submitted Citizen Petition be withdrawn.

Please do not hesitate to contact us with any questions.

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Sincerely,

Rebecca L. Dandeker

cc: Jane A. Axelrad, CDER

FDA-2006-P-0144

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