

Food and Drug Administration Rockville MD 20857

September 28, 2006

Miguel A. deSoto-Perera, Ph.D. Beckloff Associates 7400 West 110th Street Suite 300 Overland Park, Kansas 66210 FILE COPY

Dear Dr. de Soto-Perera:

Your petition requesting the Food and Drug Administration to determine whether PhosLo (calcium acetate) Tablets, eq 169 mg calcium, and PhosLo (calcuim acetate) Capsules, eq 169 mg calcium, has been withdrawn for safety or efficacy reasons, was received by this office on 09/28/2006. It was assigned docket number 2006P-0399/CP1 and it was filed on 09/28/2006. 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,

Jennie C. Butler, Director

Division of Dockets Management

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