

Food and Drug Administration Rockville, MD 20857

April 20, 2006

FILE COPY

Alan G. Minsk David Hoffman Arnall Golden Gregory LLP 171 17th Street, NW, Suite 2100 Atlanta, GA 30363-1031

Dear Messrs. Minsk and Hoffman:

Your petition requesting the Food and Drug Administration to permit the submission of an Abbreviated New Drug Application for an Oxycodone and Acetaminophen drug product in an orally disintegrating tablet form, in strengths of 2.5 mg/325 mg and 5 mg/325 mg was received by this office on 04/20/2006. It was assigned docket number 2006P-0167/CP 1 and it was filed on 04/20/2006. 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. Jaff

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