

Food and Drug Administration Rockville, MD 20857

January 6, 2006

FILE COPY

Mr. Robert W. Pollock Lachman Consultant Services.Inc. 1600 Stewart Avenue Westbury, New York 11590

Dear Mr. Pollock:

Your petition requesting the Food and Drug Administration to make a determination that Oxycodone Hydrochloride and Acetaminophen Oral Solution. 10 mg / 300 mg / 5 mL., is suitable for submission as an ANDA, was received by this office on 01/05/2006. It was assigned docket number 2006P-0007/CP 1 and it was filed on 01/06/2006. 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.

Division of Dockets Management Office of Management Programs

Office of Management

2006 P-0007