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March 31, 2004

VIA E-MAIL, FACSIMILE,
AND FEDERAL EXPRESS

Dockets Management Branch
Food and Drug Administration
Department of Health and Human Services
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Re: Intent to Submit Comments on Citizen Petition
Docket No. 2004P-0140/CP 1

Dear Sir or Madam:

Late last Friday March 26, 2004, we obtained through the Food and Drug Administration's Division of Dockets Management a copy of the above-referenced Citizen Petition recently submitted by King Pharmaceuticals, Inc. ("King") requesting the Food and Drug Administration to Rescind the March 1, 2004 "Dear Applicant Letter," and yesterday afternoon, we obtained from the Food and Drug Administration's Dockets Management website the exhibits to King's Citizen Petition.

By this letter, we are providing notice to the Food and Drug Administration of our intent to submit on behalf of Corepharma, LLC within the next thirty days comments on King's Citizen Petition.

As always, we thank you for your attention and your courtesy in this matter.

Sincerely,

Patricia J. Thompson

PJT:pdp