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May 31, 2006

BY HAND DELIVERY

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

**Re: Docket No. 2004P-0557/CP1
Notice of Intent to Respond to Comments**

Dear Sir or Madam:

On May 5, 2006, Rothwell, Figg, Ernst & Manbeck, P.C., submitted comments in opposition to the above-referenced citizen petition. These comments raise substantive issues that go to the merits of the petition.

By this letter, we are hereby providing notice of our intent to respond promptly to these comments on behalf of the petitioner, Valeant Pharmaceuticals International. Upon your request, and as necessary, we can agree to a date certain by which to submit our response.

We welcome this opportunity and, as always, appreciate your time and courtesy in this matter.

Sincerely,



David M. Fox

cc: Greg J. Kricorian
Valeant Pharmaceuticals International

2004P-0557

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