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Division of Dockets Management
Food and Drug Administration
5630 Fishers Lane
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**Re: Response to Citizen Petitions by Ivax Pharmaceuticals, Inc. and
Ranbaxy Laboratories Limited
Docket Nos. ~~2005P-0008~~; 2005P-0046**

On June 8, 2005 Teva Pharmaceuticals USA, Inc. ("Teva") submitted comments in response to the above-referenced Citizen Petitions, filed by Ivax Pharmaceuticals, Inc. ("Ivax") on January 5, 2005, and Ranbaxy Laboratories Limited ("Ranbaxy") on February 1, 2005. Teva respectfully requests to formally withdraw the comments it submitted on June 8, 2005.

In their Petitions, Ivax and Ranbaxy request that the Food and Drug Administration ("FDA") reverse its decision to de-list from the *Approved Drug Products with Therapeutic Equivalence Evaluations* ("the Orange Book") two patents for which Ivax and Ranbaxy had previously filed Paragraph IV Certifications in their respective Abbreviated New Drug Applications ("ANDAs") for generic versions of Merck & Co.'s Zocor[®] (simvastatin) tablets. Petitioners also request that FDA delay approval of any other simvastatin tablet ANDAs until 180 days after the first commercial marketing of their respective products under their ANDAs. Teva has no objection to either request and, thus, no objection to the FDA granting the Petitions. Accordingly, Teva withdraws its response of June 8, 2005.

Respectfully submitted,

2005P-0008

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