



**FILE COPY**

December 1, 2006

Gary L. Yingling  
Kirkpatrick & Lockhart Nicholson Graham LLP  
1601 K Street N. W.  
Washington, D. C. 20006-1600

Dear Mr. Yingling:

Your petition requesting the Food and Drug Administration to make a determination that the withdrawal of the Reference Listed Drug (RLD), Psorcon.E (diflorasone diacetate ointment) Emollient , Ointment, 0.05%, was not for safety or effectiveness reasons was received by this office on 12/01/2006. It was assigned docket number 2006P-0491/CP1 and it was filed on 12/01/2006. 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,

Jennie C. Butler, Director  
Division of Dockets Management  
Office of Management Programs  
Office of Management

2006P-0491

ACK1