



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville MD 20857

FILE COPY

November 13, 2007

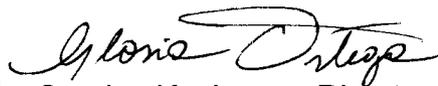
William A. Rakoczy
Rakoczy, Molino, Mazzochi, Siwik LLP
6 West Hubbard Street
Suite 500
Chicago, Illinois 60610

Dear Mr. Rakoczy:

Your Petition to the Food and Drug Administration, submitted on behalf of Cobalt Laboratories Inc. and Cobalt Pharmaceuticals Inc., regarding Precose (acarbose), was received by this office on 11/09/2007. It was assigned docket number 2007P-0448/CP 1 and it was filed on 11/09/2007. 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,


for Carolyn Kachovec, Director
Office of Management Programs
Office of Management

2007P-0448

ACK 1