

HOGAN & HARTSON L.L.P.

COLUMBIA SQUARE
555 THIRTEENTH STREET, NW
WASHINGTON, DC 20004-1109
TEL (202) 637-5600
FAX (202) 637-5910
WWW.HHLAW.COM

DAVID M. FOX
PARTNER
(202) 637-5675
DMFOX@HHLAW.COM

August 3, 2004

VIA FACSIMILE

Lyle D. Jaffe
Division of Dockets Management
Food and Drug Administration
5630 Fishers Lane, Room 1061
Rockville, Maryland 20852

Re: *Docket No. 2004P-0320/CP1*
Depakote[®] (divalproex sodium delayed-release tablets)

Dear Mr. Jaffe:

On behalf of Abbott Laboratories, we are writing in response to your request for information on the pages marked "Confidential" in Exhibits 1 and 2 of the above-referenced petition, submitted on July 15, 2004.

With respect to Exhibit 1, two pages are marked in French as "Confidentiel." These pages were attached to a patent notification letter sent by Andrx Pharmaceuticals, L.L.C., to Abbott. It is our understanding that Andrx provided the notification letter and the attached pages to Abbott as non-confidential, public documents. Abbott was not required by agreement or order to maintain these materials as confidential. To our knowledge, they can be released to the public without restriction.

Exhibit 2 consists of a Joint Status Report and Motion to Extend Stay and accompanying exhibits. Exhibits B and C to the motion are marked "Confidential." The Joint Status Report and Motion to Extend Stay, and the accompanying exhibits, were filed under seal with the United States District Court for the Southern District of Florida on October 8, 2002. On December 4, 2003, the court unsealed the Joint Status Report and Motion to Extend Stay and accompanying exhibits. The materials that we included in support of the above-referenced petition, as Exhibit 2, were obtained from the court through public means.

2004P-0320

LET 1

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Lyle D. Jaffe
Division of Dockets Management
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Please let me know if you have any additional questions or concerns.

Sincerely,



David M. Fox

cc: Neal B. Parker
Senior Counsel
Abbott Laboratories

Sarah R. Lyke
Litigation Counsel
Abbott Laboratories

Jason G. Winchester
Jones, Day, Reavis & Pogue

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555 THIRTEENTH STREET, N.W.
WASHINGTON, DC 20004-1109

Tel.: (202) 637-5600

Fax: (202) 637-5910

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IMPORTANT NOTICE

TELECOPY/FACSIMILE COVER LETTER

DATE: August 3, 2004

TIME: 11:51 AM

FROM: David M. Fox

TOTAL NO. OF PAGES: 3
(INCLUDING COVER)

TO:	COMPANY:	FAX #:	PHONE #:
Lyle D. Jaffe	FDA	301-827-6870	301-827-6869

MESSAGE: Please see attached letter regarding Docket No. 2004P-0320.

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