



July 9, 2007

Robert W. Pollock  
Lachman Consultant Services, Inc.  
1600 Stewart Avenue  
Westbury, NY 11590

**FILE COPY**

Dear Mr. Pollock:

Your petition, requesting the Food and Drug Administration to declare that the drug product, Acetaminophen, Caffeine and Dihydrocodeine Tablets, 534.6 mg/45 mg/24 mg is suitable for consideration in an abbreviated new drug application, was received by this office on 07/09/2007. It was assigned docket number 2007P-0272/CP1 and it was filed on 07/09/2007. 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,

Lyle D. Jaffe  
Division of Dockets Management  
Office of Management Programs  
Office of Management

2007P-0272

ACK1