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(71) Applicant *(for all designated States except US)*: **ALCON RESEARCH, LTD.** [US/US]; 6201 South Freeway, Fort Worth, TX 76134 (US).

(72) Inventors; and
(75) Inventors/Applicants *(for US only)*: **KETELSON, Howard, Allen** [CA/US]; 5018 Bradford Drive, Dallas, TX 75235 (US). **DAVIS, James, W.** [US/US]; 5916 Creekway Drive, Argyle, TX 76226 (US). **MEADOWS, David, L.** [US/US]; 714 Saddlebrook Drive, Colleyville, TX 76034 (US).

(74) Agents: **FLANIGAN, Mark, E.** et al.; 6201 South Freeway, Mail Code TB4-8, Fort Worth, TX 76134 (US).

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(54) Title: POLYMERIC ARTIFICIAL TEAR SYSTEM

(57) Abstract: The present invention relates to artificial tear formulations and ophthalmic formulations suitable for drug delivery. The formulations comprise galactomannans such as guar or hydroxypropyl guar and a borate source such as boric acid. The formulations further comprise a cis-diol such as sorbitol that interferes with the cross-linking of galactomannan and borate. Optionally, the formulations are substantially free of divalent cations.