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(54) **Title**: TASTE MASKED PHARMACEUTICAL COMPOSITION

(57) **Abstract**: This application relates to taste masked multi-layered particles comprising a pharmaceutically active ingredient, comprising: (a) an inert core, (b) one or more coating layer(s) comprising the pharmaceutically active ingredient and a binder, (c) an intermediate coating layer (seal coating) free from a low molecular weight water-soluble ionic compound, comprising a water-soluble pharmaceutical film-forming compound selected from (i) HPMC and PEG or (ii) PVP and (d) an outer coating layer (final or taste masking coating) free from a low molecular weight water- soluble ionic compound comprising (i) a poly(meth)acrylate or (ii) a mixture comprising 60-90% (w/w) EC and 10-40% (w/w) HPMC, wherein the pharmaceutically active ingredient is water- soluble and comprises either at least one basic group and/or a bitter taste. Further disclosed are methods for the production of such particles and pharmaceutical compositions comprising them.