(i) a racemic methylphenidate-cation exchange resin complex comprising racemic methylphenidate and a pharmaceutically acceptable cation ion exchange resin, wherein the racemic methylphenidate is bound to the pharmaceutically acceptable cation exchange resin;

(ii) a barrier coating over (i), wherein the barrier coating comprises a water-insoluble, water-permeable, pH-independent polymer and a plasticizer and the barrier coating is present in an amount of about 20% w/w to about 50% w/w % based on the weight of the racemic methylphenidate-cation exchange resin complex of (i) and provides a sustained release profile to the racemic methylphenidate; and

wherein about 50% w/w to about 90% w/w of the racemic methylphenidate is provided by the sustained release component based on the total amount of racemic methylphenidate in the tablet; and

(b) at least one immediate release racemic methylphenidate component which provides a release of the racemic methylphenidate in less than about 30 minutes as determined in an in vitro dissolution assay;

wherein said chewable tablet is capable of being divided and providing tablet portions which retain a therapeutically effective extended release profile, and a pharmacokinetic profile in which the methylphenidate has at least one of: a geometric mean for area under the curve $(AUC)_{0-\infty}$ of about 110 ng-hr/mL to about 140 ng-hr/mL or a geometric mean C_{max} of about 10 ng/mL to about 15 ng/mL, under fasted conditions in adults following a single oral administration of a chewable tablet which comprises the equivalent of 40 mg racemic methylphenidate HCl.

29. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the plasticizer is selected from propylene glycol, polyethylene glycol, dibutyl sebacate, propylene glycol, polyethylene glycol, polyvinyl alcohol, triethyl citrate, acetyl triethyl citrate, acetyl tributyl citrate, tributyl citrate, triacetin, 2-pyrrolidone, or mixtures thereof.

30. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the plasticizer comprises triethyl citrate.

31. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the water-insoluble, water-permeable, pH-independent polymer is present in an amount of about 70% to about 90% w/w, based on the weight of the final barrier coating layer.

32. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the immediate release methylphenidate component (b) is uncoated racemic methylphenidate-cation exchange resin complex which comprises racemic methylphenidate bound to a pharmaceutically acceptable cation exchange resin.

33. The extended release racemic methylphenidate chewable tablet according to claim **32**, wherein the immediate release component (b) comprises about 20% w/w to about 40% w/w of the total racemic methylphenidate in the chewable tablet.

34. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the sustained release methylphenidate component provides about 60% w/w to about 80% w/w of the methylphenidate in the chewable tablet, based on the total amount of methylphenidate in the chewable tablet.

35. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the tablet has a hardness in the range of about 8 kp to about 23 kp.

36. The tablet according to claim **28**, wherein the in vitro dissolution assay is performed placing the tablet in 900 mL 0.4 M potassium phosphate buffer with 37° C.±5° C. with a USP paddle speed of 75 rpm.

37. The tablet according to claim **28**, wherein the tablet has a pharmacokinetic profile for racemic methylphenidate which comprises a single mean concentration peak.

38. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the barrier coat has an elongation factor of at least 150% to about 400% as measured by a texture analyzer.

39. The extended release racemic methylphenidate chewable tablet according to claim **38**, wherein the barrier coat is selected from: (a) a cured, water-permeable, non-ionic, pH-independent barrier coating comprising polyvinylacetate, a stabilizer, and the plasticizer; (b) a pH-independent, acrylic based coating comprising a polymer or copolymer comprising ethyl acrylate and methyl methacrylate and a plasticizer; or (c) a water-permeable, non-ionic, pH-independent barrier coating comprising ethylcellulose and the plasticizer.

40. The extended release racemic methylphenidate chewable tablet according to claim **28**, wherein the plasticizer is about 2.5% to about 20% by weight of the coating.

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