June 19, 1998

ANDA 74-963

Pharmaceutical Formulations, Inc. Attention: Brian W. Barbee 460 Plainfield Avenue Edison, NJ 08818

Dear Sir:

This is in reference to your abbreviated new drug application dated September 20, 1996, submitted pursuant to Section 505(j) of the Federal Food, Drug, and Cosmetic Act, for Cimetidine Tablets USP, 200 mg.

Reference is also made to your amendments dated January 16 and 29, 1998 and February 27, 1998.

We have completed the review of this abbreviated application and have concluded that the drug is safe and effective for use as recommended in the submitted Over-The-Counter (OTC) labeling. Accordingly, the application is approved. The Division of Bioequivalence has determined your Cimetidine Tablets USP, 200 mg to be bioequivalent to the listed drug (Tagamet HB Tablets, 200 mg of Smith Kline Beecham Pharmaceuticals). Your dissolution testing should be incorporated into the stability and quality control program using the same method proposed in your application.

Under 21 CFR 314.70, certain changes in the conditions described in this abbreviated application require an approved supplemental application before the change may be made.

Post-marketing reporting requirements for this abbreviated application are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs should be advised of any change in the marketing status of this drug.

Sincerely yours,

Douglas L. Sporn Director Office of Generic Drugs Center for Drug Evaluation and Research