DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 20-553/S-056

Purdue Pharma LP
One Stamford Forum
Stamford, CT 06901-3431

Attention: James O. Kelly
Senior Director, Regulatory Affairs CMC

Dear Mr. Kelly:

Please refer to your supplemental new drug application dated May 17, 2006, received May 18, 2006, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for OxyContin® (oxycodone HCl controlled-release) Tablets.

We acknowledge receipt of your submissions dated September 13 and 15, 2006.

This supplemental new drug application provides for 15-mg, 30-mg, and 60-mg intermediate dosage strengths.

We have completed our review of this application, as amended, and it is approved effective on the date of this letter, for use as recommended in the agreed-upon labeling text.

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert, text for the patient package insert) and submitted labeling (immediate container and carton labels submitted September 13, 2006).

Please submit an electronic version of the FPL according to the guidance for industry titled *Providing Regulatory Submissions in Electronic Format - NDA.* Alternatively, you may submit 20 paper copies of the FPL as soon as it is available but no more than 30 days after it is printed. Individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, designate this submission "**FPL for approved supplement NDA 20-553/S-056**." Approval of this submission by FDA is not required before the labeling is used.

If you issue a letter communicating important information about this drug product (i.e., a "Dear Health Care Professional" letter), we request that you submit a copy of the letter to this NDA and a copy to the following address:

MEDWATCH
Food and Drug Administration
5515 Security Lane
HFD-001, Suite 5100
Rockville, MD 20852

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, call Lisa Basham, Regulatory Project Manager, at (301) 796-1175.

Sincerely,

{See appended electronic signature page}

Bob Rappaport, MD
Director
Division of Anesthesia, Analgesia and
Rheumatology Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure

This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

Bob Rappaport

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