



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-500/S-011

NDA 21-896/S-005

GILEAD SCIENCES, INC.

Attention: Dara Wambach, M.A.

Manager, Regulatory Affairs

333 Lakeside Drive

Foster City, CA 94404

Dear Ms. Wambach:

Please refer to your supplemental new drug applications dated July 16, 2007 and July 17, 2007, received July 17, 2007 and July 18, 2007, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Emtriva (emtricitabine) Capsules and Oral Solution.

We acknowledge receipt of your submissions dated December 19, 2007, March 5, 2008, and May 15, 2008.

These supplemental new drug applications provide for revisions to the package insert to include the 144 week results from Study GS-01-934, entitled "A Phase 3, Randomized, Open-Label, Multicenter Study of the Treatment of Antiretroviral-Naïve, HIV-1 Infected Subjects Comparing Tenofovir Disoproxil Fumarate and Emtricitabine in Combination with Efavirenz Versus Combivir[®] (lamivudine/zidovudine) and Efavirenz".

We completed our review of these applications, as amended. These applications are approved, effective on the date of this letter, for use as recommended in the agreed-upon labeling text.

We are waiving the requirements of 21 CFR 201.57(d)(8) regarding the length of Highlights of prescribing information. This waiver applies to all future supplements containing revised labeling unless we notify you otherwise.

As soon as possible, but no later than 14 days from the date of this letter, please submit the content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format as described at <http://www.fda.gov/oc/datacouncil/spl.html> that is identical to the enclosed labeling (text for the package insert and text for the patient package insert). Upon receipt, we will transmit that version to the National Library of Medicine for public dissemination. For administrative purposes, please designate this submission, "SPL for approved NDA 21-500/S-011 and NDA 21-896/S-005."

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert and text for the patient package insert).

NDA 21-500/S-011

NDA 21-896/S-005

Page 2

Submit three copies of the introductory promotional materials that you propose to use for this product. Submit all proposed materials in draft or mock-up form, not final print. Send one copy to this division and two copies of both the promotional materials and the package insert directly to:

Food and Drug Administration
Center for Drug Evaluation and Research
Division of Drug Marketing, Advertising, and Communications
5901-B Ammendale Road
Beltsville, MD 20705-1266

If you issue a letter communicating important information about these drug products (i.e., a “Dear Health Care Professional” letter), we request that you submit a copy of the letter to these NDAs and a copy to the following address:

MEDWATCH
Food and Drug Administration
Suite 12B05
5600 Fishers Lane
Rockville, MD 20857

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 Elizabeth Thompson, MS, Regulatory Project Manager, at (301) 796-0824.

Sincerely,

{See appended electronic signature page}

Debra Birnkrant, M.D.
Director
Division of Antiviral Products
Office of Antimicrobial Products
Center for Drug Evaluation and Research

Enclosure (clean copy of approved label)

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

/s/

Debra Birnkrant
5/16/2008 04:24:33 PM
NDA 21-500, 21-896