DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 16-831/S-049

Valeant Pharmaceuticals International
Attn: Arthur Rosenthal, R.A.C.
Director, Corporate Regulatory Affairs
3300 Hyland Avenue
Costa Mesa, CA 92626

Dear Mr. Rosenthal:

Please refer to your supplemental new drug application dated April 12, 2005, received April 14, 2005, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for EFUDEX® (fluorouracil) Topical Solutions, 2% and 5% and Cream.

We acknowledge receipt of your submission dated October 7, 2005 (facsimile).

This "Changes Being Effected" supplemental new drug application provides for changes to the CONTRAINDICATIONS, WARNINGS, and How Supplied Sections of the label and the carton/container.

We completed our review of this application, as amended. This application is approved, effective on the date of this letter, for use as recommended in the agreed-upon labeling text and with the minor editorial revisions listed below/indicated in the enclosed labeling.

1. Regarding the 2 and 5% solution container, please revise the three lines to read as follows:
   FOR TOPICAL USE ONLY-
   NOT FOR OPHTHALMIC, ORAL,
   OR INTRAVAGINAL USE.

   This would be the same as the layout proposed for the 5% solution carton.

2. For the 2 and 5% solution packer, please revise the three lines as above or as follows:
   FOR TOPICAL USE ONLY-
   NOT FOR OPHTHALMIC, ORAL, OR INTRAVAGINAL USE.

The final printed labeling (FPL) must be identical, and include the minor editorial revisions indicated, to the enclosed labeling (text for the package insert, immediate container and carton labels). These revisions are terms of the approval of this application.

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 16-831/S-049**." Approval of this submission by FDA is not required before the labeling is used.

In addition, 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:

Division of Drug Marketing, Advertising, and Communications, HFD-42
Food and Drug Administration
5600 Fishers Lane
Rockville, MD 20857

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, HFD-410
FDA
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 Melinda Harris-Bauerlien, M.S., Regulatory Project Manager, at (301) 796-0906.

Sincerely,

{See appended electronic signature page}

Jonathan K. Wilkin, M.D.
Director
Division of Dermatology & Dental Products
Office of Drug Evaluation III
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/

Stanka Kukich
10/13/2005 11:42:12 AM
sign off for Dr. Jonathan Wilkin, Division Director