Dear Ms. Thomas:

Please refer to your supplemental new drug applications dated and received November 2, 2004, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for the following:

<table>
<thead>
<tr>
<th>NDA Number</th>
<th>Supplement Number</th>
<th>Drug Product</th>
</tr>
</thead>
<tbody>
<tr>
<td>20-634</td>
<td>037</td>
<td>Levaquin® (levofloxacin) Tablets, 250 mg, 500 mg, and 750 mg</td>
</tr>
<tr>
<td>20-635</td>
<td>038</td>
<td>Levaquin® (levofloxacin) Injection and Levaquin® (levofloxacin in 5% dextrose) Injection, 5 mg/mL</td>
</tr>
<tr>
<td>21-721</td>
<td>002</td>
<td>Levaquin® (levofloxacin) Oral Solution, 25 mg/mL</td>
</tr>
</tbody>
</table>

We acknowledge receipt of your submissions dated:

<table>
<thead>
<tr>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>February 9, 2005</td>
</tr>
<tr>
<td>March 23, 2005</td>
</tr>
<tr>
<td>May 17, 2005</td>
</tr>
<tr>
<td>July 15, 2005</td>
</tr>
<tr>
<td>August 3, 2005</td>
</tr>
</tbody>
</table>

These supplemental new drug applications provide for the use of Levaquin® (levofloxacin) 750 mg once daily for five days for the treatment of acute bacterial sinusitis.

We have 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.

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert) submitted July 15, 2005.

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 these submissions "**FPL for approved supplement NDA 20-634/S-037, NDA 20-635/S-038, and NDA 21-721/S-002.**" Approval of these submissions by FDA is not required before the labeling is used.

All applications for new active ingredients, new dosage forms, new indications, new routes of administration, and new dosing regimens are required to contain an assessment of the safety and effectiveness of the product in pediatric patients unless this requirement is waived or deferred. We are waiving the pediatric study requirement for these applications.

In addition, submit three copies of the introductory promotional materials that you propose to use for these products. 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 these NDAs 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 Rebecca Saville, Pharm.D., Regulatory Project Manager, at (301) 827-2127.

Sincerely,

{See appended electronic signature page}

Renata Albrecht, M.D.  
Director  
Division of Special Pathogen and Immunologic Drug Products  
Office of Drug Evaluation IV  
Center for Drug Evaluation and Research

Enclosure: Patient Package Insert
This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

______________________________
Renata Albrecht
8/4/05 03:45:58 PM