Dear Dr. Melfi:

Please refer to your supplemental new drug applications dated May 19, 2005, received May 20, 2005, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Cialis® (tadalafil), 5mg, 10mg and 20mg.

We also acknowledge receipt of your submission dated June 30, 2005, which constituted a complete response to our June 16, 2005, approvable letter.

We also refer to your correspondence dated June 20, 2005, notifying the Division of your intent to amend the supplemental NDA.

This supplemental new drug application submitted as “Changes Being Effected” provides for changes in the ADVERSE REACTIONS/ Postmarketing Surveillance section of the package insert.

We have completed the review of this supplemental application and have concluded that adequate information has been presented to demonstrate that the drug product is safe and effective for use as recommended in the agreed upon labeling text. Accordingly, this application is approved effective on the date of this letter.

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

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 21-368/S-006.” 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
Division of Reproductive and Urologic Drug Products 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, please call Eufrecina DeGuia, Regulatory Health Project Manager, at (301) 827-4260.

Sincerely,

{See appended electronic signature page}

Daniel Shames, M.D.
Director
Division of Reproductive and Urologic Drug Products
Office of Drug Evaluation III
Center for Drug Evaluation and Research

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

/s/
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Daniel A. Shames
7/8/05 12:58:00 PM