Dear Ms. Wigley:

Please refer to the following supplemental new drug applications, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Timoptic-XE (timolol maleate ophthalmic gel forming solution):

<table>
<thead>
<tr>
<th>Supplement Number</th>
<th>Letter Date</th>
<th>Received Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>S-022</td>
<td>June 10, 2005</td>
<td>June 13, 2005</td>
</tr>
<tr>
<td>S-024</td>
<td>October 28, 2005</td>
<td>October 31, 2005</td>
</tr>
</tbody>
</table>

We acknowledge receipt of your December 22, 2005, and April 13, 2006, amendments to S-022, and your April 10, 2006, amendment to S-024.

Your April 13, 2006, amendment to S-022 constituted a complete response to our December 13, 2005, action letter for that supplement.

These “Changes Being Effected” supplemental new drug applications provide for the following changes. S-024 provides for changes to the PRECAUTIONS, OVERDOSAGE, and HOW SUPPLIED sections of the package insert labeling, as well as incorporates the changes to the INSTRUCTIONS FOR USE section as proposed in S-022. S-022 also includes changes to the bottle and cap labeling.

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.

The final printed labeling (FPL) must be identical to the enclosed draft labeling (package insert submitted October 28, 2005, and bottle and cap labels submitted June 10, 2005).

The electronic labeling rule published December 11, 2003, (68 FR 69009) requires submission of labeling content in electronic format effective June 8, 2004. For additional information, consult the following guidances for industry regarding electronic submissions: Providing Regulatory Submissions in Electronic Format - NDAs (January 1999) and Providing Regulatory Submissions in Electronic Format – Content of Labeling (February 2004). The guidances specify that labeling is to
be submitted in pdf format. To assist in our review, we request that labeling also be submitted in MS Word format. If formatted copies of all labeling pieces are submitted electronically, labeling does not need to be submitted in paper.

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
WO 22, Room 4447
10903 New Hampshire Avenue
Silver Spring, MD 20993-0002

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 Michael Puglisi, Project Manager, at (301) 796-0791.

Sincerely,

{See appended electronic signature page}

Janice M. Soreth, M.D.
Director
Division of Anti-Infective and Ophthalmology Products
Office of Antimicrobial Products
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/

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Janice Soreth
4/26/2006 06:33:26 PM