Dear Mr. Kramer:

Please refer to your supplemental new drug application dated February 9, 2006, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Cozaar (losartan potassium) 25, 50, and 100 mg Tablets.

This “Changes Being Effected” supplemental new drug application provides for electronic final printed labeling revised as follows:

1. Under the “DESCRIPTION” section, the following was added as the last sentence:

   COZAAR 25 mg, COZAAR 50 mg, and COZAAR 100 mg may also contain carnauba wax.

2. Under the “PRECAUTIONS/Drug Interactions” subsection, the following subheading and text were added:

   Lithium: As with other drugs which affect the excretion of sodium, lithium excretion may be reduced. Therefore, serum lithium levels should be monitored carefully if lithium salts are to be co-administered with angiotensin II receptor antagonists.

3. Under the “ADVERSE REACTIONS/Post-Marketing Experience” subsection, the following two subheadings and text were added:

   Nervous system disorders: Dysgeusia

   Skin: Erythroderma

In addition, the following minor editorial changes were also noted:

1. Under the “DOSAGE AND ADMINISTRATION/Pediatric Hypertensive Patients ≥6 years of age” subsection, parenthesis marks were inserted in the last sentence so that it now reads:

   (See CLINICAL PHARMACOLOGY, Pharmacokinetics, Special Populations and Pharmacodynamics and Clinical Effects, and WARNINGS, Hypotension — Volume-Depleted Patients.)
2. The issue date at the end of the package insert has been updated so that it now reads:

Issued December 2005

We have completed our review of this supplemental new drug application and it is approved, effective on the date of this letter, for use as recommended in the electronic labeling submitted on February 9, 2006.

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 the requirements for an approved NDA set forth under 21 CFR 314.80 and 314.81.

If you have any questions, please contact:

Quynh Nguyen, Pharm.D.
Regulatory Health Project Manager
(301) 796-0510

Sincerely,

{See appended electronic signature page}

Norman Stockbridge, M.D., Ph.D.
Director
Division of Cardiovascular and Renal Products
Office of Drug Evaluation I
Center for Drug Evaluation and Research
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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Norman Stockbridge
8/29/2006 11:50:47 AM