

DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration Rockville, MD 20857

NDA 21-071/S-023

SB Pharmco Puerto Rico, Inc (d/b/a/GlaxoSmithKline) Attention: Willa Phyall, Ph.D. Director, U.S. Regulatory Affairs One Franklin Plaza; P.O. Box 7929 Philadelphia, PA 19102-7929

Dear Dr. Phyall:

Please refer to your supplemental new drug application dated October 23, 2006, received October 23, 2006, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Avandia® (rosiglitazone maleate) 2 mg, 4 mg and 8 mg Tablets.

We acknowledge receipt of your submissions dated March 29, April 5, and 23 (email), 2007.

This supplemental application, submitted as "Supplement - Changes Being Effected", proposes labeling revisions to the **PRECAUTIONS**, **ADVERSE REACTIONS**, and **HOW SUPPLIED** sections of the package insert.

We completed our review of this supplemental new drug application, as amended. It is approved, effective on the date of this letter, for use as recommended in the agreed upon final printed labeling (FPL) submitted on April 23, 2007.

Within 21 days of the date of this letter, submit content of labeling [21 CFR 314.50(1)] in structured product labeling (SPL) format, as described at http://www.fda.gov/oc/datacouncil/spl.html, that is identical in content to the enclosed labeling (text for the package insert submitted April 23, 2007). Upon receipt and verification, we will transmit that version to the National Library of Medicine for public dissemination.

We remind you that you must comply with the reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

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If you have any questions, please call Jena Weber, Regulatory Project Manager, at 301-796-1306.

Sincerely,

{See appended electronic signature page}

Mary H. Parks, M.D. Director Division of Metabolism & Endocrinology Products Office of Drug Evaluation II Center for Drug Evaluation and Research

Enclosure: 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/

Mary Parks 4/23/2007 07:31:12 PM