Dear Dr. Chalgeri:

Please refer to your supplemental new drug applications dated December 18, 2006, received December 19, 2006, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for:

<table>
<thead>
<tr>
<th>Application</th>
<th>Product</th>
<th>Supplement</th>
</tr>
</thead>
<tbody>
<tr>
<td>NDA 21-087</td>
<td>Tamiflu® (oseltamivir phosphate) Capsules</td>
<td>S-039</td>
</tr>
<tr>
<td>NDA 21-246</td>
<td>Tamiflu® (oseltamivir phosphate) for Oral Suspension</td>
<td>S-026</td>
</tr>
</tbody>
</table>

These “Changes Being Effected in 30 days” supplemental applications propose an alternate (b) (4)
[(b) (4)
] in the manufacture of oseltamivir phosphate, using (b) (4), to further increase throughput at the Roche Basel site.

We have completed our review of these supplemental new drug applications. These supplements are approved.

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

If you have any questions, call Valerie Jimenez, MS, Senior Regulatory Project Manager at (301) 796-1345.

Sincerely,

[See appended electronic signature page]
This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

Hasmukh Patel
3/26/2007 03:53:35 PM