Dear Mr. Mandetta:

Please refer to your supplemental new drug application dated November 11, 2005, received November 14, 2005, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Omacor (omega-3-acid ethyl esters) Capsules.

We acknowledge receipt of your submission dated October 2, 2006, which constituted a complete response to our July 6, 2006 action letter.

This supplemental new drug application provides for a Patient Package Insert.

We completed our review of this application, as amended. This application is approved, effective on the date of this letter, for use as recommended in the attached agreed-upon labeling text.

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the patient package insert).

Please submit an electronic version or 20 paper copies of the FPL as soon as it is available (no more than 30 days after it is printed). If paper copies are submitted, individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, designate this submission "FPL for approved supplement NDA 21-654/S-004." Approval of this submission by FDA is not required before the labeling is used.

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
5515 Security Lane
HFD-001, Suite 5100
Rockville, MD 20852
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 Kati Johnson, Regulatory Project Manager, at (301) 796-1234.

Sincerely,

[See appended electronic signature page]

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

Enclosure: Patient 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/

Eric Colman
2/1/2007 07:22:32 AM
Eric Colman for Mary Parks