



ANDA 40-124/S-014

West-Ward Pharmaceuticals Corp.
Attention: Sue Halleran
200/435/465 Industrial Way West
Eatontown, NJ 07724

Dear Madam:

This is in reference to your supplemental new drug applications dated July 24, 2007 submitted pursuant to 21 CFR 314.70(c) (Special Supplement - Changes Being Effectuated) regarding your abbreviated new drug applications for Carisoprodol Tablets, USP 350 mg.

The supplemental application provides for revised package insert labeling.

We have completed the review of this supplemental application and it is approved. However, please revise your package insert to be in accordance with the most recently approved labeling for Soma® (NDA 11-792/S-041, approved September 13, 2007) and submit as a Supplement-Changes Being Effectuated.

We remind you that you must comply with the requirements for an approved abbreviated new drug application described in 21 CFR 314.80-81.

The material submitted is being retained in our files.

Sincerely yours,

{See appended electronic signature page}

Wm Peter Rickman
Director
Division of Labeling and Program Support
Office of Generic Drugs
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/

John Grace
12/31/2007 11:19:02 AM
for Wm Peter Rickman