



ANDA 40-749

ThePharmaNetwork, LLC  
Attention: Allen T. Bagatsing, Esq.  
Director, Regulatory Affairs  
180 Summit Avenue, Suite 200  
Montvale, NJ 07645

Dear Madam:

This is in reference to your abbreviated new drug application (ANDA) dated February 20, 2006, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Benzonatate Capsules USP, 200 mg.

Reference is also made to your amendments dated July 20, 2006; and May 21, and June 13, 2007.

We have completed the review of this ANDA and have concluded that adequate information has been presented to demonstrate that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly, the ANDA is approved, effective on the date of this letter. The Division of Bioequivalence has determined your Benzonatate Capsules USP, 200 mg, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, Tessalon Perles, 200 mg, of Forest Laboratories, Inc. Your dissolution testing should be incorporated into the stability and quality control program using the same method proposed in your application.

Under section 506A of the Act, certain changes in the conditions described in this ANDA require an approved supplemental application before the change may be made.

Postmarketing reporting requirements for this ANDA are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs should be advised of any change in the marketing status of this drug.

Promotional materials may be submitted to FDA for comment prior to publication or dissemination. Please note that these submissions are voluntary. If you desire comments on proposed

launch promotional materials with respect to compliance with applicable regulatory requirements, we recommend you submit, in draft or mock-up form, two copies of both the promotional materials and package insert directly to:

Food and Drug Administration  
Center for Drug Evaluation and Research  
Division of Drug Marketing, Advertising, and Communications  
5901-B Ammendale Road  
Beltsville, MD 20705

We call your attention to 21 CFR 314.81(b)(3) which requires that all promotional materials be submitted to the Division of Drug Marketing, Advertising, and Communications with a completed Form FDA 2253 at the time of their initial use.

Sincerely yours,

*{See appended electronic signature page}*

Gary Buehler  
Director  
Office of Generic Drugs  
Center for Drug Evaluation and Research

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**This is a representation of an electronic record that was signed electronically and  
this page is the manifestation of the electronic signature.**  
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/s/

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Robert L. West  
7/25/2007 02:03:21 PM  
for Gary Buehler