



DEPARTMENT OF HEALTH & HUMAN SERVICES

Food and Drug Administration
Rockville, MD 20857

ANDA 78-742

Matrix Laboratories, Inc.
Attention: Keith Giunta
U.S. Agent for: Matrix Laboratories Limited
76 South Orange Ave, Suite 301
South Orange, NJ 07079

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated December 27, 2006, submitted pursuant to Section 505(j) of the Federal Food, Drug and Cosmetic Act (the Act), for Abacavir Sulfate Tablets, 300 mg (base).

Reference is also made to your amendments dated February 16, February 21, and March 6, 2007.

This ANDA was reviewed under the expedited review provisions of the President's Emergency Plan for AIDS Relief (PEPFAR).

We have completed the review of this abbreviated application, and based upon the information you have presented to date we have concluded that the drug is safe and effective for use as recommended in the submitted labeling. However, we are unable to grant final approval to your application at this time because of the patent issues noted below. Therefore, the application is **tentatively approved**. This determination is based upon information available to the agency at this time, (i.e., information in your application and the status of current good manufacturing practices (cGMPs) of the facilities used in the manufacture and testing of the drug product). This determination is subject to change on the basis of new information that may come to our attention.

The reference listed drug product (RLD) upon which you have based your application, Ziagen[®] Tablets 300 mg (base) of GlaxoSmithKline, is currently subject to periods of patent protection. The following patents and their expiration dates,

with pediatric exclusivity added, are currently listed in the agency's publication titled Approved Drug Products with Therapeutic Equivalence Evaluations, the "Orange Book" for this drug product:

<u>U.S. Patent Number</u>	<u>Expiration Date</u>
5,034,394 (the '394 patent)	June 18, 2012
5,089,500 (the '500 patent)	December 26, 2009
6,294,540 (the '540 patent)	November 14, 2018

Your application contains paragraph III certifications to the '394, '500 and '540 patents under Section 505(j)(2)(A)(vii)(III) of the Act. These certifications state that Matrix Laboratories Limited will not market Abacavir Sulfate Tablets in the United States under this ANDA prior to the expiration of each of the patents listed above. Therefore, final approval of your application may not be made effective pursuant to 21 U.S.C. 355(j)(5)(B)(ii) of the Act until November 14, 2018.

In order to reactivate your application prior to final approval, please submit a "MINOR AMENDMENT - FINAL APPROVAL REQUESTED" 90 days prior to the date you believe that your application will be eligible for final approval. This amendment should provide the legal/regulatory basis for your request for final approval, and it should also identify changes, if any, in the conditions under which the product was tentatively approved, i.e., updated information such as final-printed labeling, chemistry, manufacturing, and controls data as appropriate. This amendment should be submitted even if none of these changes were made. This amendment should be designated clearly in your cover letter as a "MINOR AMENDMENT - FINAL APPROVAL REQUESTED". In addition, we note your commitment to have an Abacavir Hypersensitivity Reaction Registry and the Antiretroviral Pregnancy Registry in place prior to your application receiving full approval.

In addition to the amendment requested above, the agency may request at any time prior to the date of final approval that you submit an additional amendment containing the requested information. Failure to submit either or, if requested, both amendments may result in rescission of the tentative approval status of your application, or may result in a delay in the issuance of the final approval letter.

Any significant changes in the conditions outlined in this abbreviated application as well as changes in the status of the manufacturing and testing facilities' compliance with current good manufacturing practices (CGMPs) are subject to agency review before final approval of the application will be made. Such changes should be submitted as an amendment to the ANDA and categorized as representing either "major" or "minor" changes. The amendment will be reviewed according to OGD policy in effect at the time of receipt. Your submission of multiple amendments prior to final approval may also lead to a delay in the issuance of the final approval letter.

Please note that this drug product may not be marketed in the United States without final agency approval under Section 505 of the Act. The introduction or delivery for introduction into interstate commerce of this drug product before the final approval date is prohibited under Section 501 of the Act and 21 U.S.C. 331(d). Also, until the agency issues the final approval letter, this drug product will not be deemed approved for marketing under 21 U.S.C. 355 and will not be listed in the "Orange Book". Should you believe that there are grounds for issuing the final approval letter prior to November 14, 2018, you should amend your application accordingly.

For further information on the status of this application or upon submitting an amendment to the application, please contact Ted Palat, Project Manager, at 301-827-5849.

Sincerely yours,

{see appended electronic signature page}

Gary Buehler
Director
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/

Robert L. West
4/5/2007 01:21:21 PM
for Gary Buehler