Dear Ms. Cooke:

Please refer to your supplemental new drug application dated June 30, 2007, received July 2, 2007 submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Sular (nisoldipine) 8.5, 17, 25.5, and 34 mg Extended-release Tablets.

We acknowledge receipt of your submissions dated October 10, 24, 25, and 31, November 1 (three), 2 (two), 7, and 16, 2007.

This supplemental application proposes to change the formulation to lower the strength and replace all current tablets (i.e., 10 mg, 20 mg, 30 mg and 40 mg) with new lower, bioequivalent strengths (i.e., 8.5 mg, 17 mg, 25.5 mg and 34 mg).

We have 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 agreed-upon labeling text and with the minor editorial revisions listed below.

1. In the first paragraph of the CLINICAL PHARMACOLOGY/ Pharmacokinetics and Metabolism section, the dose range should be included to read as follows:

Nisoldipine pharmacokinetics are independent of the dose across the clinical dose range of 17 to 51 mg, with plasma concentrations proportional to dose. Nisoldipine accumulation, during multiple dosing, is predictable from a single dose.

2. In the second paragraph of the CLINICAL PHARMACOLOGY/ Pharmacokinetics and Metabolism section, the food effect statement in the fourth sentence of the second paragraph should be modified to read as follows:

Nisoldipine is relatively well absorbed into the systemic circulation with 87% of the radiolabeled drug recovered in urine and feces. The absolute bioavailability of nisoldipine is about 5%. Nisoldipine’s low bioavailability is due, in part, to pre-systemic metabolism in the gut wall, and this metabolism decreases from the proximal to the distal parts of the intestine. A pronounced food-effect is observed when SULAR is administered with a high-fat meal resulting in an increased peak concentration (Cmax) of up to 245%. Total exposure (AUC) is decreased by 25%. As a result, SULAR should be taken on an empty stomach (1 hour before or 2 hours after a meal).
The final printed labeling (FPL) must be identical, and include the minor editorial revisions indicated, to the enclosed labeling text for the package insert submitted on June 30, 2007. These revisions are terms of the approval of this application.

A waiver to perform a bioequivalence study of the intermediate strengths of 17 and 25.5 mg has been granted.

Based on the submitted dissolution data, the recommended final dissolution method and specifications are as follows:

<table>
<thead>
<tr>
<th>Strength</th>
<th>4 Hours</th>
<th>8 Hours</th>
<th>15 Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q: Strengths 8.5, 25.5, 34 mg Formulation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strength 17 mg Formulation</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

An expiration date of 12 months is granted for the Sular Tablets 8.5 and 17 mg strengths and an expiration date of 18 months is granted for the 25.5 and 34 mg strengths.

We have not completed validation of the regulatory methods. However, we expect your continued cooperation to resolve any problems that may be identified.

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, please call Denise Hinton, Regulatory Project Manager, at (301) 796-1090.

Sincerely,

{See appended electronic signature page}
Norman Stockbridge, M.D., Ph.D.  
Director  
Division of Cardiovascular and Renal Products  
Office of Drug Evaluation I  
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/

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Norman Stockbridge
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