Dear Dr. Sparrow:

Please refer to your supplemental new drug application dated September 2, 2009, received September 2, 2009, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for Zocor (simvastatin) Tablets.

We acknowledge receipt of your submission dated March 1, 2010 (email).

This “Prior Approval” supplemental new drug application provides changes to the DOSAGE AND ADMINISTRATION, WARNINGS AND PRECAUTIONS, DRUG INTERACTIONS and CLINICAL PHARMACOLOGY sections of the Zocor package insert to add additional information regarding the risk of myopathy in Chinese patients taking lipid-modifying doses (≥1 g/day niacin) of niacin-containing products.

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

CONTENT OF LABELING

As soon as possible, but no later than 14 days from the date of this letter, please submit the content of labeling [21 CFR 314.50(l)(1)(i)] in structured product labeling (SPL) format as described at http://www.fda.gov/oc/datacouncil/spl.html that is identical to the enclosed labeling (text for the package insert submitted March 1, 2010, by email). For administrative purposes, please designate this submission, “SPL for approved NDA 19766/S-078.

PROMOTIONAL MATERIALS

All promotional materials for your drug product that include representations about your drug product must be promptly revised to make it consistent with the labeling changes approved in this supplement, including any new safety information [21 CFR 314.70(a)(4)]. The revisions to your promotional materials should include prominent disclosure of the important new safety information that appears in the revised package labeling. Within 7 days of receipt of this letter,
submit your statement of intent to comply with 21 CFR 314.70(a)(4) to the following address or by facsimile at 301-847-8444:

   Food and Drug Administration
   Center for Drug Evaluation and Research
   Division of Drug Marketing, Advertising, and Communications
   5901-B Ammendale Road
   Beltsville, MD 20705-1266

In addition, as required under 21 CFR 314.81(b)(3)(i), you must submit your updated final promotional materials, and the package insert(s), at the time of initial dissemination or publication, accompanied by a Form FDA-2253, directly to the above address. For instruction on completing the Form FDA 2253, see page 2 of the Form. For more information about submission of promotional materials to the Division of Drug Marketing, Advertising, and Communications (DDMAC), see http://www.fda.gov/AboutFDA/CentersOffices/CDER/ucm090142.htm.

LETTERS TO HEALTH CARE PROFESSIONALS

If you issue a letter communicating important safety related information about this drug product (i.e., a “Dear Health Care Professional” letter), we request that you submit an electronic copy of the letter to both this NDA and to the following address:

   MedWatch
   Food and Drug Administration
   5600 Fishers Lane, Room 12B05
   Rockville, MD 20857

REPORTING REQUIREMENTS

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 Margaret Simoneau, M.S., R.Ph., Regulatory Project Manager, at (301) 796-1295.

Sincerely,

\{See appended electronic signature page\}

Eric Colman, M.D.
Deputy Director
Division of Metabolism and Endocrinology Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure
<table>
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<td>ZOCOR (SIMVASTATIN)</td>
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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.

/s/

ERIC C COLMAN
03/02/2010