Dear Ms. Mackenzie:

Please refer to your supplemental new drug application dated April 7, 2010, received April 7, 2010, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for Vytorin (ezetimibe/simvastatin) Tablets.

This “Changes Being Effected” supplemental new drug application provides changes to the DOSAGE AND ADMINISTRATION, WARNINGS AND PRECAUTIONS, DRUG INTERACTIONS and CLINICAL PHARMACOLOGY sections of the Vytorin package insert to include information on the dose of Vytorin which should not exceed 10/40 mg/day with concomitant diltiazem.

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

Please resubmit the enclosed content of labeling in SPL format as soon as possible, but no later than 14 days from the date of this letter. For administrative purposes, please designate this submission, "SPL for approved NDA 21687/S-036."

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:
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
Content of Labeling
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<td>MSP SINGAPORE CO LLC</td>
<td>VYTORIN(EZETIMIBE/SIMVAST ATIN) TABLETS</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
04/22/2010