Dear Ms. Garikipati:

Please refer to your Supplemental New Drug Application (sNDA) dated February 9, 2010, received February 17, 2010, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for Aleve (naproxen sodium) capsules, 220 mg.

We acknowledge receipt of your correspondence dated August 05, 2010.

This “Changes Being Effected” supplemental new drug application provides for revised labeling in accordance with the April 29, 2009 final monograph for Organ-Specific Warnings; Internal Analgesic, Antipyretic, and Antirheumatic Drug Products for Over-the-Counter Human Use. This supplemental NDA also provides for the removal of the directions statement “do not take longer than 10 days, unless directed by a doctor (see warnings)” in response to the September 04, 2009 general advice letter from FDA.

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

We remind you of your agreement, stated in your submission dated August 5, 2010, that a lot number designation will be included on the final printed immediate container (bottle) labels for all stock-keeping-units (SKUs) in accordance with 21 CFR 201.18.

**LABELING**

Submit final printed labeling, with the revision listed above, as soon as they are available, but no more than 30 days after they are printed. The final printed labeling (FPL) must be identical to the enclosed labeling (40-count (representative of the 20-, 40-, and 80-count) carton and immediate container labels, and 160-count immediate container (bottle) label submitted February 9, 2010), and must be in the “Drug Facts” format (21 CFR 201.66), where applicable.
The final printed labeling should be submitted electronically according to the guidance for industry titled “Providing Regulatory Submissions in Electronic Format – Human Pharmaceutical Product Applications and Related Submissions Using the eCTD Specifications (June 2008).” Alternatively, you may submit 12 paper copies, with 6 of the copies individually mounted on heavy-weight paper or similar material. For administrative purposes, designate this submission “Final Printed Labeling for approved NDA 021920/S-013.” Approval of this submission by FDA is not required before the labeling is used.

LETTERS TO HEALTH CARE PROFESSIONALS

If you decide to 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, at least 24 hours prior to issuing the letter, an electronic copy of the letter to this NDA, to CDERMedWatchSafetyAlerts@fda.hhs.gov, and to the following address:

MedWatch Program
Office of Special Health Issues
Food and Drug Administration
10903 New Hampshire Ave
Building 32, Mail Stop 5353
Silver Spring, MD 20993

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 James Lee, Regulatory Project Manager, at (301) 796-5283.

Sincerely,

{See appended electronic signature page}

Joel Schiffenbauer, MD
Deputy Division Director
Division of Nonprescription Clinical Evaluation
Office of Drug Evaluation IV
Center for Drug Evaluation and Research

Enclosure: Labeling
<table>
<thead>
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<th>Submitter Name</th>
<th>Product Name</th>
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<td>BANNER PHARMACAPS INC</td>
<td>NAPROXEN SODIUM CAPSULES 220MG</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/

JOEL SCHIFFENBAUER
08/12/2010