Dear Ms. Ernst:

Please refer to your January 29, 2010, Supplemental New Drug Application (sNDA), received February 1, 2010, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for Morphine Sulfate Tablets, 15 mg and 30 mg.

We acknowledge receipt of your submission dated March 30, 2010.

This “Changes Being Effected” supplemental new drug application provides for/proposes the removal of the information pertaining to Morphine Sulfate Oral Solution (NDA 022195) from the package insert.

We have completed our review of this application, as amended. It is approved, effective on the date of this letter, for use as recommended in the enclosed, agreed upon labeling text, which is identical to the content of labeling [21 CFR 314.50(l)(1)(i)] in structured product labeling (SPL) format submitted on March 30, 2010.

**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 022207/S-002."

We are waiving the requirements of 21 CFR 201.57(d)(8) regarding the length of Highlights of prescribing information. This waiver applies to all future supplements containing revised labeling unless we notify you otherwise.
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 Lisa Basham, Senior Regulatory Health Project Manager, at (301) 796-1175.

Sincerely,

{See appended electronic signature page}

Bob A. Rappaport, MD
Director
Division of Anesthesia and Analgesia Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure
Content of Labeling
<table>
<thead>
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<th>Submission Type/Number</th>
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<th>Product Name</th>
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<td>MORPHINE SULFATE IMMEDIATE RELEASE TABS</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/

SHARON H HERTZ on behalf of BOB A RAPPAPORT
04/15/2010
Signing for Bob Rappaport, M.D.