



DEPARTMENT OF HEALTH & HUMAN SERVICES

Food and Drug Administration
Rockville, MD 20857

ANDA 090180

SUN Pharmaceutical Industries, Inc.
Attention: Anne Toland
Director, Regulatory Affairs
705 East Mulberry Street
Bryan, Ohio 43506

Dear Madam:

This is in reference to your abbreviated new drug application (ANDA) dated November 30, 2007, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Promethazine Hydrochloride and Codeine Phosphate Oral Syrup, 6.25 mg/5 mL and 10 mg/5 mL.

Reference is also made to your amendment dated November 13, 2009.

We have completed the review of this ANDA and have concluded that adequate information has been presented to demonstrate that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly the ANDA is approved, effective on the date of this letter. The Division of Bioequivalence has determined your Promethazine Hydrochloride and Codeine Phosphate Oral Syrup, 6.25 mg/5 mL and 10 mg/5 mL, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, Prometh® w/ Codeine Oral Syrup, 6.25 mg/5 mL and 10 mg/5 mL, of Actavis Mid Atlantic LLC.

Under section 506A of the Act, certain changes in the conditions described in this ANDA require an approved supplemental application before the change may be made.

We note that if FDA requires a Risk Evaluation & Mitigation Strategy (REMS) for a listed drug, an ANDA citing that listed drug also will be required to have a REMS, See 505-1(i).

Postmarketing reporting requirements for this ANDA are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs

should be advised of any change in the marketing status of this drug.

Promotional materials may be submitted to FDA for comment prior to publication or dissemination. Please note that these submissions are voluntary. If you desire comments on proposed launch promotional materials with respect to compliance with applicable regulatory requirements, we recommend you submit, in draft or mock-up form, two copies of both the promotional materials and package insert(s) directly to:

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

We call your attention to 21 CFR 314.81(b)(3) which requires that all promotional materials be submitted to the Division of Drug Marketing, Advertising, and Communications with a completed Form FDA 2253 at the time of their initial use.

Within 14 days of the date of this letter, submit updated content of labeling [21 CFR 314.50(1)] in structured product labeling (SPL) format, as described at <http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLabeling/default.htm>, that is identical in content to the approved labeling. Upon receipt and verification, we will transmit that version to the National Library of Medicine for public dissemination. For administrative purposes, please designate this submission as "**Miscellaneous Correspondence - SPL for Approved ANDA 090180**".

Sincerely yours,

{See appended electronic signature page}

Gary Buehler
Director
Office of Generic Drugs
Center for Drug Evaluation and Research