Dear Ms. Gambino:

Please refer to your Supplemental New Drug Applications (sNDAs) dated November 9, 2011, received November 9, 2011, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for:

NDA 19949/S-055      Diflucan (fluconazole) Tablets
NDA 19950/S-059     Diflucan (fluconazole) IV
NDA 20090/S-038 Diflucan (fluconazole) Powder for Oral Suspension

These “Changes Being Effected” supplemental new drug applications provide for removal of the following references to Diflucan Capsules and Diflucan Syrup from the PRECAUTIONS section of the package insert as these are unapproved formulations:

DIFLUCAN Capsules contain lactose and should not be given to patients with rare hereditary problems of galactose intolerance, Lapp lactase deficiency, or glucose-galactose malabsorption.

DIFLUCAN Syrup contains glycerol. Glycerol may cause headache, stomach upset, and diarrhea.

We have completed our review of these supplemental applications. They are 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, submit the content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format using the FDA automated drug registration and listing system (eLIST), as described at http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLabeling/default.htm. Content of labeling must be identical to the enclosed labeling (text for the package insert), with the
addition of any labeling changes in pending “Changes Being Effected” (CBE) supplements, as well as annual reportable changes not included in the enclosed labeling.

Information on submitting SPL files using eLIST may be found in the guidance for industry titled “SPL Standard for Content of Labeling Technical Qs and As” at http://www.fda.gov/downloads/DrugsGuidanceComplianceRegulatoryInformation/Guidances/UCM072392.pdf.

The SPL will be accessible from publicly available labeling repositories.

Also within 14 days, amend all pending supplemental applications for these NDAs, including CBE supplements for which FDA has not yet issued an action letter, with the content of labeling [21 CFR 314.50(l)(1)(i)] in MS Word format, that includes the changes approved in these supplemental applications, as well as annual reportable changes and annotate each change. To facilitate review of your submission, provide a highlighted or marked-up copy that shows all changes, as well as a clean Microsoft Word version. The marked-up copy should provide appropriate annotations, including supplement number(s) and annual report date(s).

**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 Alison Rodgers, Regulatory Project Manager, at (301) 796-0797.

Sincerely,

{See appended electronic signature page}

Sumathi Nambiar, MD, MPH
Deputy Director for Safety
Division of Anti-Infective Products
Office of Antimicrobial Products
Center for Drug Evaluation and Research

**ENCLOSURE:**
Content of Labeling
This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

SUMATHI NAMBIAR
11/16/2011