Dear Dr. Patel:

Please refer to your Supplemental New Drug Applications (sNDAs) dated January 27, 2011 and received January 27, 2011 and January 31, 2011, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for TAMIFLU (oseltamivir phosphate) capsules and oral suspension.

We also refer to our letter dated December 15, 2010, notifying you, under Section 505(o)(4) of the FDCA, of new safety information that we believe should be included in the labeling for TAMIFLU (oseltamivir phosphate). This information pertains to the emergence of resistance to TAMIFLU (oseltamivir phosphate) among influenza A viruses in children.

We also acknowledge receipt of your submission dated January 13, 2011, which proposed revisions to the language included in our December 15, 2010 letter.

These supplemental new drug applications provide for revisions to the labeling for TAMIFLU (oseltamivir phosphate) with agreed upon changes to the language included in our December 15, 2010, letter are as follows (additions are noted by underline and deletion are noted by strikethrough):

Selection of influenza A viruses resistant to oseltamivir can occur at higher frequencies in children. The incidence of oseltamivir-resistant variants treatment-associated resistance in pediatric treatment studies has been detected at rates of 27.3-36.8% and 2.9-18% (27 to 37% and 3 to 18% (3/11 to 7/19 and 1/34 to 9/50 post-treatment isolates, respectively) for influenza A/H1N1 and influenza A/H3N2, respectively. The frequency of resistance selection to oseltamivir and the prevalence of such resistant virus vary seasonally and geographically.

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.

Reference ID: 2901664
CONTENT OF LABELING

As soon as possible, but no later than 14 days from the date of this letter, submit, using the FDA automated drug registration and listing system (eLIST), the content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format, as described at http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLabeling/default.htm, that is identical to the enclosed labeling (text for the package insert, text for the patient package insert) and include the labeling changes proposed in any pending “Changes Being Effected” (CBE) supplements and any 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 this NDA, 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 this supplemental application.

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 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 Elizabeth Thompson, M.S., Regulatory Project Manager, at (301) 796-0824.

Sincerely,

\{See appended electronic signature page\}

Debbie Birnkrant, M.D.
Division Director
Division of Antiviral 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/

KENDALL A MARCUS
02/07/2011