Dear Mr. Emura:

Please refer to your Supplemental New Drug Application (sNDA) dated February 4, 2011, received February 7, 2011, submitted under section 505(b)(1) of the Federal Food, Drug, and Cosmetic Act (FDCA) for Benicar (olmesartan medoxomil) 5 mg, 20 mg, and 40 mg Tablets.

This “Changes Being Effected” supplemental new drug application provides for labeling revised as follows:

1. Under ADVERSE REACTIONS/Post-Marketing Experience, the following was added to the list:

   “anaphylactic reactions”

1. The revision date and version number were updated.

There are no other changes from the last approved package insert from.

We have completed our review of this supplemental application and it is 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 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, 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, please call:

Lori Anne Wachter, RN, BSN
Regulatory Project Manager
(301) 796-3975

Sincerely,

{See appended electronic signature page}

Mary Ross Southworth, Pharm.D.
Deputy Director for Safety
Office of Drug Evaluation I
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/

MARY R SOUTHWORTH
05/19/2011