Dear Ms. Carlos:

Please refer to your Supplemental New Drug Application (sNDA) dated July 12, 2013, received July 15, 2013, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for TRUVADA® (emtricitabine/tenofovir disoproxil fumarate) Tablets, 200 mg and 300 mg.

We acknowledge receipt of your amendments dated August 27, 2013, September 12, 2013, and September 27, 2013.

We also refer to our letter dated June 13, 2013, notifying you, under Section 505(o)(4) of the FDCA, of new safety information that we believe should be included in the labeling for TRUVADA® (emtricitabine/tenofovir disoproxil fumarate). This information pertains to the risk of patients on tenofovir DF presenting with osteomalacia, bone pain, arthralgias, muscle weakness or difficulty walking and the risk of acute renal failure when NSAIDs and tenofovir DF are coadministered. Additionally, we have become aware of the development of recommendations for prospectively monitoring for proximal renal tubulopathy in patients receiving tenofovir DF who are at risk for development of renal dysfunction. If urine glucose, urine protein and serum phosphorous are obtained at baseline and during treatment with tenofovir DF, healthcare providers have the opportunity to diagnose proximal renal tubulopathy and take appropriate action prior to the development of acute renal insufficiency.

In addition, we refer to non-safety labeling changes in our June 13, 2013 letter providing revisions to Section 5.5 Warnings and Precautions in order to provide summaries of important clinical trial findings that would be more useful to clinicians and to move clinical trial data when appropriate to Section 6 Adverse Reactions or to remove it from the TRUVADA prescribing information and refer healthcare providers to the VIREAD prescribing information for additional information.

We also note that you submitted proposals to revise labeling to update the pharmacokinetic information in 12.3 Pharmacokinetics section of the prescribing information.
APPROVAL & LABELING

We have completed our review of this supplemental application, as amended. 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, Medication Guide), 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/Drugs/GuidanceComplianceRegulatoryInformation/Guidances/UCM072392.pdf”

The SPL will be accessible from publicly available labeling repositories.

Also within 14 days, amend all pending supplemental applications that includes labeling changes 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).

PROMOTIONAL MATERIALS

You may request advisory comments on proposed introductory advertising and promotional labeling. To do so, submit the following, in triplicate, (1) a cover letter requesting advisory comments, (2) the proposed materials in draft or mock-up form with annotated references, and (3) the package insert(s) to:

Food and Drug Administration
Center for Drug Evaluation and Research
Office of Prescription Drug Promotion (OPDP)
5901-B Ammendale Road
Beltsville, MD 20705-1266

Reference ID: 3394759
You must submit final promotional materials and package insert(s), accompanied by a Form FDA 2253, at the time of initial dissemination or publication [21 CFR 314.81(b)(3)(i)]. Form FDA 2253 is available at [http://www.fda.gov/opacom/morechoices/fdaforms/cder.html](http://www.fda.gov/opacom/morechoices/fdaforms/cder.html); instructions are provided on page 2 of the form. For more information about submission of promotional materials to the Office of Prescription Drug Promotion (OPDP), see [http://www.fda.gov/AboutFDA/CentersOffices/CDER/ucm090142.htm](http://www.fda.gov/AboutFDA/CentersOffices/CDER/ucm090142.htm).

All promotional materials that include representations about your drug product must be promptly revised to be consistent with the labeling changes approved in this supplement, including any new safety information [21 CFR 314.70(a)(4)]. The revisions in your promotional materials should include prominent disclosure of the important new safety information that appears in the revised package labeling. Within 7 days of receipt of this letter, submit your statement of intent to comply with 21 CFR 314.70(a)(4) to the address above or by fax to 301-847-8444.

**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 Kyong Hyon, Safety Regulatory Project Manager, at (301) 796-0734.

Sincerely,

{See appended electronic signature page}

Kendall A. Marcus, M.D.
Deputy Director of Safety
Division of Antiviral Products
Office of Antimicrobial Products
Center for Drug Evaluation and Research

ENCLOSURE(S):
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
10/23/2013