Watson Laboratories, Inc.
400 Interpace Parkway
Morris Corporate Center III, Building D
Parsippany, NJ 07054
Attention: Joyce Anne DelGaudio
   Executive Director, Regulatory Affairs

Dear Madam:

This is in reference to your supplemental Abbreviated New Drug Application (sANDA) dated October 27, 2015, submitted under section 505(j) of the Federal Food, Drug, and Cosmetic Act, regarding your abbreviated new drug application (ANDA) for Methylphenidate Hydrochloride Extended-Release Capsules (LA), 20 mg, 30 mg, and 40 mg.

Reference is also made to your amendments dated November 4, 2015; January 6, and March 11, 2016.

The supplemental application, submitted as a “Prior Approval Supplement,” provides for:

   Addition of a new strength, Methylphenidate Extended-Release Capsules (LA), 60 mg.

We have completed the review of this supplemental application 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 sANDA is approved, effective on the date of this letter. The Office of Bioequivalence has determined your Methylphenidate Extended-Release Capsules (LA), 60 mg, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug product (RLD), Ritalin LA® Extended-Release Capsules, 60 mg, of Novartis.

We acknowledge that you will conduct the dissolution testing of your test product using the following FDA-recommended dissolution method and specification:
<table>
<thead>
<tr>
<th>Apparatus:</th>
<th>USP Apparatus 1 (Basket)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Speed of Rotation:</td>
<td>100 rpm</td>
</tr>
<tr>
<td>Medium 1 (First 2 hours)</td>
<td>0.01N HCl</td>
</tr>
<tr>
<td>Volume:</td>
<td>500 mL</td>
</tr>
<tr>
<td>Medium 2 (Hours 2-6)</td>
<td>Phosphate buffer pH 6.8</td>
</tr>
<tr>
<td>Volume:</td>
<td>500 mL</td>
</tr>
<tr>
<td>Temperature:</td>
<td>37 °C ± 0.5 °C</td>
</tr>
<tr>
<td>Specifications</td>
<td>Acid stage: 1 hr: [b][4]%</td>
</tr>
<tr>
<td></td>
<td>Buffer stage: 3 hrs: [b][4]%</td>
</tr>
<tr>
<td></td>
<td>6 hrs: NLT [b][6]%</td>
</tr>
</tbody>
</table>

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.

Please 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 section 505-1(i) of the Act.

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 directly to:

Food and Drug Administration  
Center for Drug Evaluation and Research  
Office of Prescription Drug Promotion  
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 Office of Prescription Drug Promotion with a completed Form FDA 2253 at the time of their initial use.

The Generic Drug User Fee Amendments of 2012 (GDUFA) (Public Law 112-144, Title III) established certain provisions with respect to self-identification of facilities and payment of annual facility fees. Your sANDA identifies at least one facility that is subject to the self-identification requirement and payment of an annual facility fee. Self-identification must occur by June 1 of each year for the next fiscal year. Facility fees must be paid each year by the date specified in the Federal Register notice announcing facility fee amounts. All finished dosage forms (FDFs) or active pharmaceutical ingredients (APIs) manufactured in a facility that has not met its obligations to self-identify or to pay fees when they are due will be deemed misbranded.
This means that it will be a violation of federal law to ship these products in interstate commerce or to import them into the United States. Such violations can result in prosecution of those responsible, injunctions, or seizures of misbranded products. Products misbranded because of failure to self-identify or pay facility fees are subject to being denied entry into the United States.

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 in content to the approved labeling (including the package insert, and any patient package insert and/or Medication Guide that may be required). 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 via publicly available labeling repositories.

Sincerely yours,

William P. Rickman -S

For Carol A. Holquist, RPh
Acting Deputy Director
Office of Regulatory Operations
Office of Generic Drugs
Center for Drug Evaluation and Research