Perrigo R&D Company  
515 Eastern Avenue  
Allegan, MI 49010  
Attention: Valerie Gallagher  
Senior Director, Regulatory Affairs

Dear Madam:

This letter is in reference to your abbreviated new drug application (ANDA) received for review on May 27, 2014, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (FD&C Act) for Esomeprazole Magnesium Delayed-Release Capsules, 20 mg (OTC).

Reference is also made to the tentative approval letter issued by this office on July 27, 2016, and to any amendments thereafter.

We have completed the review of this ANDA and have concluded that adequate information has been presented to demonstrate that the drug is safe and effective for over-the-counter (OTC) use as recommended in the submitted labeling. Accordingly the ANDA is approved, effective on the date of this letter. The Office of Bioequivalence has determined your Esomeprazole Magnesium Delayed-Release Capsules, 20 mg (OTC) to be bioequivalent to the reference listed drug (RLD), Nexium 24HR Delayed-Release Capsules, 20 mg, of AstraZeneca LP (AstraZeneca).

The RLD upon which you have based your ANDA, AstraZeneca’s Nexium 24HR Delayed-Release Capsules, 20 mg, is subject to periods of patent protection. The following patents and expiration dates (with pediatric exclusivity added) are currently listed in the Agency’s publication titled Approved Drug Products with Therapeutic Equivalence Evaluations (the “Orange Book”):

<table>
<thead>
<tr>
<th>U.S. Patent Number</th>
<th>Expiration Date</th>
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<tbody>
<tr>
<td>6,369,085 (the '085 patent)</td>
<td>November 25, 2018</td>
</tr>
<tr>
<td>6,428,810 (the '810 patent)</td>
<td>May 3, 2020</td>
</tr>
<tr>
<td>7,411,070 (the '070 patent)</td>
<td>November 25, 2018</td>
</tr>
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</table>
Your ANDA contains paragraph IV certifications to each of the patents, under section 505(j)(2)(A)(vii)(IV) of the FD&C Act stating that the patents are invalid, unenforceable, or will not be infringed by your manufacture, use, or sale of Esomeprazole Magnesium Delayed-Release Capsules, 20 mg (OTC), under this ANDA. You have notified the Agency that Perrigo R&D Company (Perrigo) complied with the requirements of section 505(j)(2)(B) of the FD&C Act and that litigation was initiated within the statutory 45-day period against Perrigo for infringement of the '085 and '070 patents in the United States District Court for the District of New Jersey [AstraZeneca AB, Aktiebolaget Hässle, AstraZeneca LP, and Zeneca, Inc. v. Perrigo Company PLC, Perrigo Company, L. Perrigo Company, and Paddock Laboratories, LLC, Civil Action No. 3:15-cv-01057]. You have also notified the Agency that this case was dismissed.

Under section 506A of FD&C Act, certain changes in the conditions described in this ANDA require an approved supplemental application before the change may be made.

**REPORTING REQUIREMENTS**

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.

**ANNUAL FACILITY FEES**

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 ANDA 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 1st 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.

**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 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
The Electronic Common Technical Document (eCTD) is CDER’s standard format for electronic regulatory submissions. Beginning May 5, 2017, ANDAs must be submitted in eCTD format and beginning May 5, 2018, drug master files must be submitted in eCTD format. Submissions that do not adhere to the requirements stated in the eCTD Guidance will be subject to rejection. For more information please visit: www.fda.gov/ectd.

Sincerely yours,

\{See appended electronic signature page\}

For Vincent Sansone, PharmD
Acting Deputy Director
Office of Regulatory Operations
Office of Generic Drugs
Center for Drug Evaluation and Research