

CENTER FOR DRUG EVALUATION AND RESEARCH

Approval Package for:

APPLICATION NUMBER:
ANDA 75-139 / S-005

Name: Ibuprofen Tablets USP, 200 mg (white)

Sponsor: LNK International, Inc.

Approval Date: August 5, 2003

CENTER FOR DRUG EVALUATION AND RESEARCH

APPLICATION NUMBER:
ANDA 75-139 / S-005

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CENTER FOR DRUG EVALUATION AND RESEARCH

APPLICATION NUMBER:
ANDA 75-139 / S-005

APPROVAL LETTER

AUG - 5 2003

ANDA 75-139/S-005
ANDA 75-010/S-004

LNK International, Inc.
Attention: Pankaj S. Chudgar
60 Arkay Drive
Hauppauge, NY 11788

Dear Sir:

This is in reference to your supplemental new drug applications dated April 22, 2002 submitted pursuant to 505 (j) of the Federal Food, Drug and Cosmetic Act, regarding your abbreviated new drug applications for Ibuprofen Tablets USP, 200 mg (brown) and Ibuprofen Tablets USP, 200 mg (white).

Reference is also made to your amendment dated May 16, 2003.

These supplemental applications, submitted as "Prior Approval Supplements" provide for the following change:

Qualify Ibuprofen drug substance manufactured by _____ as an alternate source.

We have completed the review of the supplemental applications and they are approved.

We remind you that you must comply with the requirements for an approved abbreviated new drug application described in 21 CFR 314.80-81.

The material submitted is being retained in our files.

Sincerely yours,



Rashmikant M. Patel, Ph.D.
Director
Division of Chemistry I
Office of Generic Drugs
Center for Drug Evaluation and Research

cc: ANDA 75-010/S-004 and
75-139/S-005

Division File
Field Copy

Endorsements:

HFD-623/R. Bykadi, Ph.D./Review Chemist/July 23, 2003

HFD-623/A.Mueller, Ph.D./Team Leader/ *A. Mueller 8-4-03*

HFD-617/C.Kiester, PM/ *CKeap 8/4/03*

F/T by:

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**APPEARS THIS WAY
ON ORIGINAL**

CENTER FOR DRUG EVALUATION AND RESEARCH

APPLICATION NUMBER:
ANDA 75-139 / S-005

CHEMISTRY REVIEWS

**Food and Drug Administration
Center for Drug Evaluation and Research
Office of Generic Drugs
Review of Supplement to an
Abbreviated New Drug Application**

Ibuprofen Tablets, 200 mg

1. CHEMISTRY REVIEW #1
2. ANDA # 75-010 and 75-139
3. NAME AND ADDRESS OF APPLICANT
LNK International, Inc.
Attention: Pankaj S. Chudgar
60 Arkay Drive
Hauppauge, NY 11788

Tel: (631) 543-3787
Fax: (631) 543-2040
4. LEGAL BASIS FOR SUBMISSION
Section 505 (j), FFD & CA – Prior approval supplements
5. SUPPLEMENT(s)
S-004 and S-005 for ANDA 75-010 and
S-005 and S-006 for ANDA 75-139
6. PROPRIETARY NAME N/A
7. NONPROPRIETARY NAME

75-010: Ibuprofen Tablets, USP, 200 mg Brown Tablets
75-139: Ibuprofen Tablets, USP, 200 mg White Tablets
8. SUPPLEMENT(s) PROVIDE(s) FOR: (For both ANDA)

ANDA 75-010/S-004 and ANDA 75-139/S-005:

Qualify Ibuprofen drug substance manufactured by _____
_____ as an alternate supplier

ANDA 75-010/S-005 and ANDA 75-139/S-006:

Qualify Ibuprofen drug substance manufactured by _____ as
an alternate source

9. AMENDMENTS AND OTHER DATES:

April 22, 2002 - Supplement submission date for ANDA 75-010/S-004 and
75-139-005

May 1, 2002 - Supplement submission date for ANDA 75-010/S-005 and
75-139/S-006

10. PHARMACOLOGICAL CATEGORY
Analgesic and Antipyretic

11. Rx or OTC
OTC

12. RELATED IND/NDA/DMF(s)
See #37

13. DOSAGE FORM Tablet

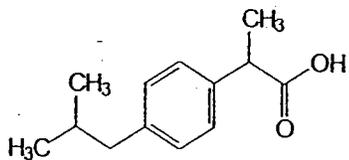
14. POTENCY 200 mg

15. CHEMICAL NAME AND STRUCTURE

Ibuprofen. Benzeneacetic acid, alpha-methyl-4-(2-methylpropyl), ±-. $C_{13}H_{18}O_2$.
206.29. 15687-21-1, 58560-75-1.

Anti-inflammatory.

(See USP 24, 856).



16. RECORDS AND REPORTS
N/A

17. COMMENTS
See below

18. CONCLUSIONS AND RECOMMENDATIONS

Not Approvable

19. REVIEWER:

Raj Bykadi

DATE COMPLETED:

September 19, 2002

cc: ANDA 75-010/S-004 and S-005
75-139/S-005 and S-006
Division File
Field Copy

Endorsements:

HFD-623/R. Bykadi, Ph.D./September 19, 2002

HFD-623/A. Mueller, Ph.D. *A. Mueller 9-27-02*

HFD-617/C. Kiester, PM/

File:

F/T by:

R. Bykadi Sept 27, 02
CK 10/1/02

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information from

CHEMISTRY REVIEW #1

**Food and Drug Administration
Center for Drug Evaluation and Research
Office of Generic Drugs
Review of Supplements to
Abbreviated New Drug Application**

Ibuprofen Tablets, 200 mg

1. CHEMISTRY REVIEW #2

2. ANDA # 75-010 and 75-139

3. NAME AND ADDRESS OF APPLICANT

LNK International, Inc.
Attention: Pankaj S. Chudgar
60 Arkay Drive
Hauppauge, NY 11788

Tel: (631) 543-3787
Fax: (631) 543-2040

4. LEGAL BASIS FOR SUBMISSION

Section 505 (j), FFD & CA – Prior approval supplements

5. SUPPLEMENT(s)

S-004 for ANDA 75-010
S-005 for ANDA 75-139

6. PROPRIETARY NAME N/A

7. NONPROPRIETARY NAME

75-010: Ibuprofen Tablets, USP, 200 mg Brown Tablets
75-139: Ibuprofen Tablets, USP, 200 mg White Tablets

8. SUPPLEMENT(s) PROVIDE(s) FOR: (For both ANDA)

ANDA 75-010/S-004 and ANDA 75-139/S-005:

Qualify Ibuprofen drug substance manufactured by _____ as
an alternate supplier

9. AMENDMENTS AND OTHER DATES:

April 22, 2002 - Supplement submission (original) for ANDA 75-010/S-004 and 75-139/S-005

May 16, 2003 - Amendment to the supplemental application

(Note the firm submitted an amendment for ANDA 75-010/S-005 and 75-139/S-006 to qualify Ibuprofen DS form — on May 1, 2003 as sister applications)

10. PHARMACOLOGICAL CATEGORY Analgesic and Antipyretic 11. Rx or OTC OTC

12. RELATED IND/NDA/DMF(s)
See #37

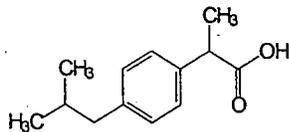
13. DOSAGE FORM Tablet 14. POTENCY 200 mg

15. CHEMICAL NAME AND STRUCTURE

Ibuprofen. Benzeneacetic acid, alpha-methyl-4-(2-methylpropyl), ±-. C₁₃H₁₈O₂.
206.29. 15687-21-1, 58560-75-1.

Anti-inflammatory.

(See USP 24, 856).



16. RECORDS AND REPORTS
N/A

17. COMMENTS
See below

18. CONCLUSIONS AND RECOMMENDATIONS
Approvable

19. REVIEWER:
Raj Bykadi

DATE COMPLETED:
July 23, 2003

cc: ANDA 75-010/S-004
75-139/S-005
Division File
Field Copy

Endorsements:

HFD-623/R. Bykadi, Ph.D./Review Chemist/

HFD-623/A. Mueller, Ph.D./Team Leader/

HFD-617/C. Kiester, PM/

File:

F/T by:

Bykadi 7-30-03
Mueller 7-30-03
Keal 7/31/03

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**APPEARS THIS WAY
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CHEMISTRY REVIEW #2

CENTER FOR DRUG EVALUATION AND RESEARCH

APPLICATION NUMBER:
ANDA 75-139 / S-005

BIOEQUIVALENCE REVIEW

Ibuprofen Tablets, USP

200 mg, White, round shape tablet
and capsule shape tablet

ANDA #75-139/S-005

Reviewer: Kuldeep R. Dhariwal

File name: V:\Firmsam\LNK\Ltrs&rev\75139S0402.doc

LNK International

60 Arkay Drive

Hauppauge, LI, NY 11788

Submission Date:

April 22, 2002

Review of a Supplement

LNK has two approved ANDAs for ibuprofen tablets:

#75010: 200 mg, brown color, round and capsule shaped tablets

#75139: 200 mg, white color, round and capsule shaped tablets

The firm has submitted supplements for a second source (_____) of the drug substance, ibuprofen in these approved ANDAs. The current source of the drug substance is _____.

This supplement is for white color, round and capsule shaped tablets (ANDA #75139). The supplement was submitted on April 22, 2002 and was assigned to this reviewer on October 24, 2002. The firm has submitted dissolution data and is requesting a waiver of *in vivo* bioequivalency requirements for an additional source of the drug substance.

Formulation:

The firm is not proposing any changes in the formulation of the tablets.

Dissolution:

Method: USP 25

Apparatus: 2 (paddle) at 50 rpm

Medium: Phosphate buffer, pH 7.2

Volume: 900 mL

Specifications: NLT 80% (Q) in 60 minutes.

Mean Dissolution Data

Test (current source of drug substance)				Test: (new source of drug substance)		
Lot No.: P27132, round tablets				Lot No.: P23134, round tablets		
Strength: 200 mg				Strength: 200 mg		
No. of Units: 12				No. of Units: 12		
Time(min)	Mean	Range	%CV	Mean	Range	%CV
15	99	/	1.3	99	/	1.8
30	101		1.2	100		1.5
45	97		0.6	97		1.2
60	97		1.2	97		1.2

Comments:

1. The firm has submitted comparative dissolution data on white round tablets manufactured using drug substance from _____ and _____.
2. The dissolution testing was conducted using USP 25 method. The test products meet the specifications. The F₂ test is irrelevant as the products dissolve more than 95% in 15 minutes.
3. The firm markets round as well as capsule shaped tablets. However, the dissolution data were submitted on round shape tablets only. The formulation including that of the coating is same for round and capsule shaped tablets, the only difference is in the shape of the tablet. Since this supplement is for an additional source of the drug substance, there is no need to ask for additional dissolution data on capsule shaped white tablets as per Office of Generic Drugs' Policy and Procedure Guide #22-90. The white capsule shaped tablets can be waived under the principles of this guide.
4. This ANDA (#75-139) was originally approved based on the bio-studies conducted on brown round shape tablets (ANDA #75-010). The firm has separately submitted supplement for an additional source of drug substance for brown tablets. The waiver of *in vivo* bioequivalence study requirements for an additional source of drug substance in this ANDA is based on the similar waiver submitted for brown tablets (ANDA#75-010).

Recommendation:

The waiver of *in vivo* bioequivalence study requirements for an additional source of drug substance _____ is granted for white ibuprofen 200 mg tablets. However, this waiver is based on the similar waiver submitted for ibuprofen brown tablets (ANDA#75-010).

Moharawal 10/31/02

Kuldeep R. Dhariwal, Ph.D.
Review Branch II
Division of Bioequivalence

RD INITIALED S. NERURKAR
FT INITIALED S. NERURKAR

[Signature] Date 11/5/2002

for Concur: [Signature]
Dale P. Conner, Pharm. D.
Director
Division of Bioequivalence

Date 11-14-02

BIOEQUIVALENCY COMMENTS TO BE PROVIDED TO THE APPLICANT

ANDA:75-139/S-005

APPLICANT: LNK International

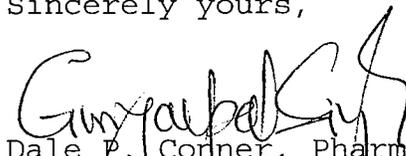
DRUG PRODUCT: Ibuprofen Tablets, USP
200 mg, white color

The Division of Bioequivalence has completed its review and has no further questions at this time.

The dissolution testing will need to be incorporated into your stability and quality control programs as specified in USP 25.

Please note that the bioequivalency comments provided in this communication are preliminary. These comments are subject to revision after review of the entire application, upon consideration of the chemistry, manufacturing and controls, microbiology, labeling, or other scientific or regulatory issues. Please be advised that these reviews may result in the need for additional bioequivalency information and/or studies, or may result in a conclusion that the proposed formulation is not approvable.

Sincerely yours,



pc
Dale P. Conner, Pharm. D.
Director, Division of Bioequivalence
Office of Generic Drugs
Center for Drug Evaluation and Research

CC: ANDA 75-139/S-005
ANDA DUPLICATE
DIVISION FILE
FIELD COPY
DRUG FILE

Endorsements: (Draft and Final with Dates)

HFD-655/Dhariwal *MS 10/31/02*
HFD-655/Nerurkar
HFD-617/Nwaba
HFD-650/Dale Conner *for GPS 11-14-02* *DAW 11/5/02*

BIOEQUIVALENCY - ACCEPTABLE

Submission Date: 4/22/02

1. **STUDY AMENDMENT (STA)**

Strengths: 200 mg
✓ Outcome: AC

Outcome Decisions:

AC - Acceptable

**APPEARS THIS WAY
ON ORIGINAL**

**OFFICE OF GENERIC DRUGS
DIVISION OF BIOEQUIVALENCE**

ANDA # : 75-139/S-005

SPONSOR : LNK International

DRUG AND DOSAGE FORM : Ibuprofen Tablets, USP

STRENGTH(S) : 200 mg, white color

TYPES OF STUDIES : N/A

CLINICAL STUDY SITE(S) : N/A

ANALYTICAL SITE(S) : N/A

STUDY SUMMARY : The waiver of *in vivo* bioequivalence study requirements for an additional source of drug substance _____ is granted for white ibuprofen 200 mg tablets. However, this waiver is based on the similar waiver submitted for ibuprofen brown tablets (ANDA#75-010).

DISSOLUTION : Acceptable as per USP 25.

DSI INSPECTION STATUS

Inspection needed:	Inspection status:	Inspection results:
NO		
First Generic <u> No </u>	Inspection requested: (date)	
New facility _____	Inspection completed: (date)	
For cause _____		
Other _____		

PRIMARY REVIEWER : Kuldeep R. Dhariwal, Ph.D.

BRANCH : II

INITIAL : MD

DATE : 10/31/02

TEAM LEADER : S. Nerurkar, Ph.D.

BRANCH : II

INITIAL : [Signature]

DATE : 11/5/2002

DIRECTOR, DIVISION OF BIOEQUIVALENCE : DALE P. CONNER, Pharm. D.

INITIAL : [Signature]

DATE : 11-14-02

CENTER FOR DRUG EVALUATION AND RESEARCH

APPLICATION NUMBER:
ANDA 75-139 / S-005

CORRESPONDENCE

LNK INTERNATIONAL, INC.

Over-The-Counter Pharmaceutical Manufacturer

60 Arkay Drive, Hauppauge, LI, NY 11788

Office of Generic Drugs
CDER, FDA
8700 Standish Place
Metro Park North II
Rockville, MD 20855

April 22, 2002

ANDA NO. 75-139 REF. NO. SCC. 005
NDA SUPPL FOR Supplier Add

Supplement: Add Alternate Source - Ibuprofen
ANDA 75-139; Ibuprofen USP, 200 mg White Tablets
Bioequivalence Data included

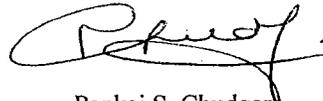
Dear Sir,

LNK request a supplement for a second source / _____ for the drug substance, IBUPROFEN, in our approved Abbreviated New Drug Applications, ANDA 75-139 (RLD = Motrin) and ANDA 75-010 (RLD = Advil; BE study 159-01-11013/14), **Ibuprofen, USP, 200mg**. Our current source for drug substance is _____ DMF No. _____ The new source _____ DMF is _____. This supplement provides:

1. Component change information
2. DMF Authorization Letter
3. Executed test batch
4. Proposed production batch
5. Stability information
6. Comparative dissolution profile
7. In-Vivo Bioequivalency Waiver request

LNK is certain that the information is sufficient for a comprehensive review of the supplemental request. If there is need for additional information, please call me at (631) 543-3787.

Sincerely,



Pankaj S. Chudgar
Vice President

RECEIVED

APR 23 2002

OGD / CDER

ANDA 75-139/ S-005 and S-006 (White tablets)
ANDA 75-010/S-004 and S-005 (Brown tablets) ✓

OCT - 3 2002

LNK International, Inc.
Attention: Pankaj S. Chudgar
60 Arkay Drive
Hauppauge, LI, NY 11788

Dear Sir:

This is in reference to your supplemental new drug applications dated April 22 and May 1, 2002, submitted pursuant to 505 (j) of the Federal Food, Drug and Cosmetic Act, regarding your abbreviated new drug application for Ibuprofen Tablets USP, 200 mg (brown) and Ibuprofen Tablets USP, 200 mg (white).

These supplemental applications, submitted as "Prior Approval Supplements" provide for the following changes:

75-010/S-004 and 75-139/S-005:

Qualify Ibuprofen drug substance manufactured by _____ as an alternate source.

75-010/S-005 and 75-139/S-006:

Qualify Ibuprofen drug substance manufactured by _____ as an alternate source.

The supplemental applications are deficient and therefore, not approvable under section 505 of the act for the following reasons:

Deficiencies:

1.

[Empty rectangular box for deficiency 1]

2.

3.

[Empty rectangular box for deficiency 2]

4.

5.

6.

7.

8.

9.

10.

11.

Other Comment:

1. The firms referenced in your ANDA relative to the manufacturing and testing of the product must be in compliance with cGMP's at the time of approval. We have requested an evaluation from the Division of Manufacturing and Product Quality.

The file on these supplemental applications is now closed. You are required to take an action described under 21 CFR 314.120 which will either amend or withdraw this supplemental application. Your amendment should respond to all the deficiencies listed. Partial replies will not be considered for review, nor will the review clock be reactivated until all deficiencies have

been addressed. The response to this letter will be considered as a MINOR amendment and should be so designated in your cover letter. If you have substantial disagreement with our reasons for not approving this supplemental application, you may request an opportunity for a hearing.

Sincerely yours,



10-2-02

Rashmikant M. Patel, Ph.D.
Director
Division of Chemistry I
Office of Generic Drugs
Center for Drug Evaluation and Research

**APPEARS THIS WAY
ON ORIGINAL**

cc: ANDA 75-010/S-004 and S-005
75-139/S-005 and S-006
Division File
Field Copy

Endorsements:

HFD-623/R. Bykadi, Ph.D./September 19, 2002 *R. Bykadi: October 2, 2002*
HFD-623/A. Mueller, Ph.D./9/27/02 *AM 10-2-02*
HFD-617/C. Kiester, PM/10/2/02
F/t by: gp/10/2/02
F/T by: \\CDS013\OGDS11\FIRMSAM\LNK\LTRS&REV\75010S4rev1.doc

APPEARS THIS WAY
ON ORIGINAL

L N K INTERNATIONAL, INC.

OVER-THE-COUNTER PHARMACEUTICAL MANUFACTURERS

60 ARKAY DRIVE, HAUPPAUGE, LI, NY 11788 • (631) 435-3500

ANDA 75-139/S-006 — source (White tablets)
ANDA 75-010/S-005 — source (Brown tablets)

November 5, 2002

Dr Rashmikant Patel
Director, Chemistry I
Office of Generic Drugs
CDER, FDA
8700 Standish Place
Metro Park North II
Rockville, MD 20855

SCC006 AM
SUPPL. AMENDMENT

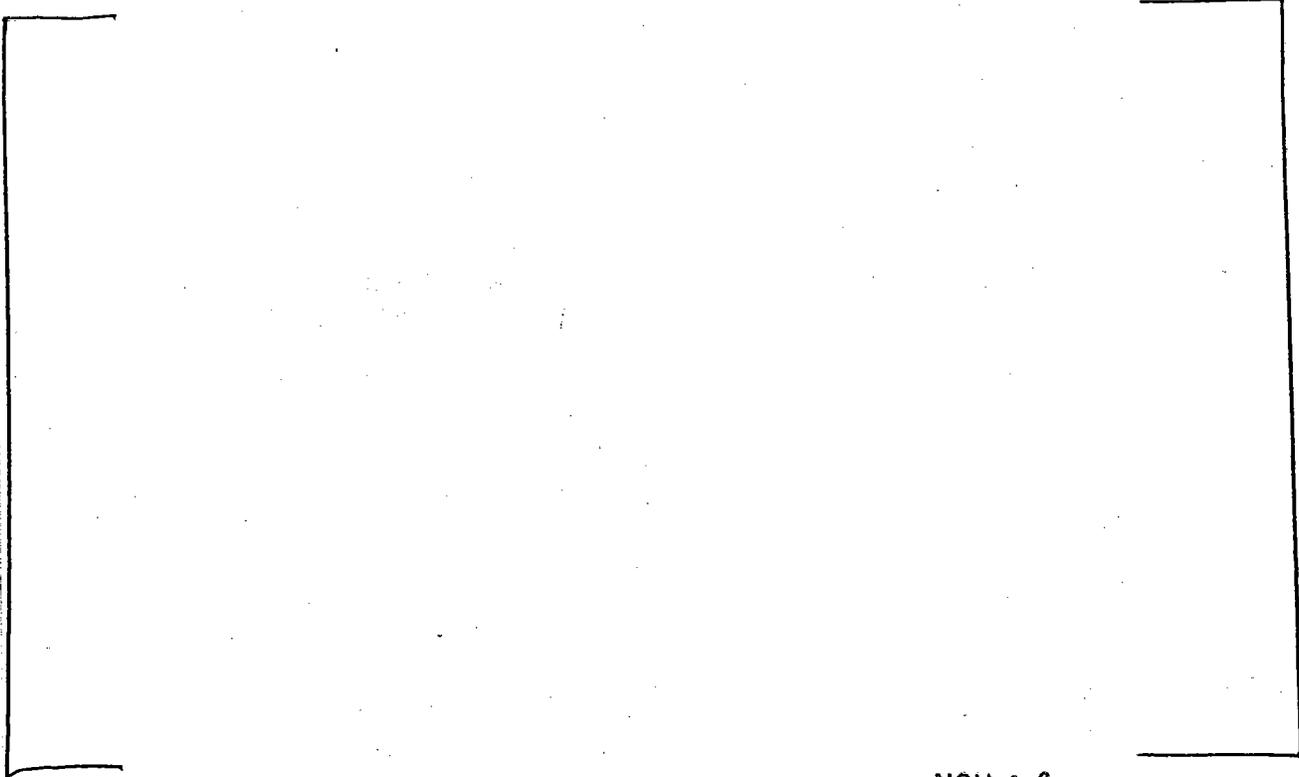
SCC006/AM

Amendment to Supplement: Add Alternate Source — Ibuprofen
ANDA 75-139/S-006; Ibuprofen USP, 200 mg Tablets
ANDA 75-010/S-005; Ibuprofen USP, 200 mg Tablets

Dear Dr. Patel:

This amendment is in response to the deficiency letter dated October 3, 2002 for a supplement, dated May 1, 2002, to add an alternate supplier, for the drug substance Ibuprofen. LNK had submitted two separate supplements to qualify alternate suppliers of the Active Pharmaceutical Ingredient (API) to both of our ANDA for Over-the-Counter Ibuprofen. Although, the supplements may appear the same, because the sources are different and the managements of the API manufacturers have their own ways of complying with our requests, we would like to preserve individuality of the supplements. This amendment will respond to all the deficiencies for the Ibuprofen source from . The other supplier, , had additional deficiencies and informed LNK that it will require more time to provide the information.

Deficiencies



NOV 06 2002

OGD / CDER

001

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information from

11/5/2002 LNK LETTER



Other comments:

1. The firms referenced in you ANDA relative to the manufacturing and testing of the product must be in compliance with cGMP's at the time of approval. We have requested an evaluation from the Division of Manufacturing and Product Quality.

LNK acknowledges the requirement for cGMP compliance for the manufacturer — and testing laboratory — for Ibuprofen. As per information from these two firms, they are in compliance with all the cGMP requirements. We have notified these two companies of your requirements.

LNK is certain that the information is sufficient for a comprehensive review of the supplemental request. If there is need for additional information, please call me at (631) 543-3787.

Sincerely,

Pankaj S. Chudgar
Vice President

PSC/dju
Enc.

ANDA 75-139/ S-005 and S-006 (White tablets)
ANDA 75-010/S-004 and S-005 (Brown tablets) ✓

JAN 10 2002

LNK International, Inc.
Attention: Pankaj S. Chudgar
60 Arkay Drive
Hauppauge, LI, NY 11788

Dear Sir:

This is in reference to your supplemental new drug applications dated April 22 and May 1, 2002, submitted pursuant to 505 (j) of the Federal Food, Drug and Cosmetic Act, regarding your abbreviated new drug application for Ibuprofen Tablets USP, 200 mg (brown) and Ibuprofen Tablets USP, 200 mg (white).

Reference is made to your amendment dated November 5, 2002.

These supplemental applications, submitted as "Prior Approval Supplements" provide for the following changes:

75-010/S-004 and 75-139/S-005:

Qualify Ibuprofen drug substance manufactured by _____ as an alternate source.

75-010/S-005 and 75-139/S-006:

Qualify Ibuprofen drug substance manufactured by _____ as an alternate source.

The supplemental applications are deficient and therefore, not approvable under section 505 of the act for the following reasons:

Deficiencies:

We note similarity factors (f2) on dissolution in your original submission (Exhibit 5). Please provide the calculations to show how you obtained these reported values and graphical representations of dissolution curves.

Additionally, you have not responded to the deficiencies concerning API supplied by _____ (75-010/S-004 and 75-139/S-005). Please indicate whether you would like to withdraw these applications or indicate when you would respond to the deficiencies pertaining to _____ API.

The file on these supplemental applications is now closed. You are required to take an action described under 21 CFR 314.120 which will either amend or withdraw this supplemental application. Your amendment should respond to all the deficiencies listed. Partial replies will not be considered for review, nor will the review clock be reactivated until all deficiencies have been addressed. The response to this letter will be considered as a MINOR amendment and should be so designated in your cover letter. If you have substantial disagreement with our reasons for not approving this supplemental application, you may request an opportunity for a hearing.

Sincerely yours,



1-9-03

Rashmikant M. Patel, Ph.D.

Director

Division of Chemistry I

Office of Generic Drugs

Center for Drug Evaluation and Research

**APPEARS THIS WAY
ON ORIGINAL**

cc: ANDA 75-010/S-004 and S-005
75-139/S-005 and S-006
Division File
Field Copy

Endorsements:

HFD-623/R. Bykadi, Ph.D./November 22, 2002 12/6/02

HFD-623/A. Mueller, Ph.D./12/9/02

HFD-617/C. Kiester, PM/12/26/02

F/t by: gp/12/27/02

S. Bykadi, Dec 27, 2002

AM 1-9-03

\\CDS013\OGDS11\FIRMSAM\LNK\LTRS&REV\75010S4rev2A.doc

**APPEARS THIS WAY
ON ORIGINAL**

LNK INTERNATIONAL, INC.

Over-The-Counter Pharmaceutical Manufacturer

60 Arkay Drive, Hauppauge, LI, NY 11788

May 16, 2003

Dr Rashmikant Patel
Director, Chemistry I
Office of Generic Drugs
CDER, FDA
8700 Standish Place
Metro Park North II
Rockville, MD 20855

SUPL AMEDEMMENT
SCC-005-AM

Amendment to Supplement: Add Alternate Source ——— Ibuprofen
ANDA 75-139/S-005; Ibuprofen USP, 200 mg Tablets (RLD – Motrin)
ANDA 75-010/S-004; Ibuprofen USP, 200 mg Tablets (RLD – Advil)

Dear Dr. Patel:

This amendment is in response to the deficiency letter dated October 3, 2002 for a supplement, dated April 22, 2002, to add an alternate supplier, ——— for the drug substance Ibuprofen. LNK had submitted two separate supplements to qualify alternate suppliers ——— of the Active Pharmaceutical Ingredient (API) to both of our ANDAs for Over-the-Counter Ibuprofen. This amendment will respond to all the deficiencies for the Ibuprofen source from ———. The deficiencies for the Ibuprofen source from ——— has already been responded to in the amendment dated November 6, 2002 and approved February 4, 2003.

Deficiencies

[Large empty rectangular box for deficiencies]

RECEIVED

MAY 20 2003

✓
✓
5/16/03
5/22/03

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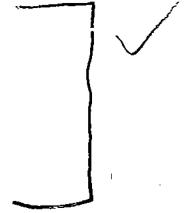
of trade secret and/or

confidential commercial

information from

5/16/2003 LNK LETTER

11. Please compare your



Other comments:

1. The firms referenced in you ANDA relative to the manufacturing and testing of the product must be in compliance with cGMP's at the time of approval. We have requested an evaluation from the Division of Manufacturing and Product Quality.

LNK acknowledges the requirement for cGMP compliance for the manufacturer _____ and testing laboratory _____ for Ibuprofen. As per information from these two firms, they are in compliance with all the cGMP requirements. We have notified these two companies of your requirements.

LNK is certain that the information is sufficient for a comprehensive review of the supplemental request. If there is need for additional information, please call me at (631) 543-3787.

Sincerely,

Pankaj S. Chudgar
Vice President

PSC/dju
Enc.