## DEPARTMENT OF HEALTH & HUMAN SERVICES



Food and Drug Administration Silver Spring, MD 20993

ANDA 091560

Hetero USA, Inc.

U.S. Agent for: Hetero Labs Limited Unit III

Attention: Soma Raju, Ph.D.

Director, Regulatory Affairs

1035 Centennial Avenue Piscataway, NJ 08854

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated May 19, 2009, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Abacavir Tablets USP, 300 mg.

Reference is also made to the Tentative Approval letter issued by this office on September 29, 2010; and your amendments dated February 13, February 26, June 26, August 12, and September 10, 2013.

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 use as recommended in the submitted labeling. Accordingly the ANDA is approved, effective on the date of this letter. The Division of Bioequivalence has determined your Abacavir Tablets USP, 300 mg to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug (RLD), Ziagen Tablets, 300 mg, of ViiV Healthcare Company (ViiV). Your dissolution testing should be incorporated into the stability and quality control program using the same method proposed in your ANDA.

The RLD upon which you have based your ANDA, Ziagen Tablets, 300 mg, of ViiV, is subject to a period of patent protection. As noted in the agency's publication titled Approved Drug Products with Therapeutic Equivalence Evaluations (the "Orange Book"), U.S. Patent No. 6,294,540 (the '540 patent), is scheduled to expire on November 14, 2018 (with pediatric exclusivity added). Your ANDA contains a paragraph IV certification to the '540 patent under section 505(j)(2)(A)(vii)(IV) of the Act stating

that the patent is invalid, unenforceable, or will not be infringed by your manufacture, use, or sale of Abacavir Tablets USP, 300 mg, under this ANDA. Section 505(j)(5)(B)(iii) of the act provides that approval of an ANDA shall be made effective immediately, unless an action was brought against Hetero Labs Limited Unit III (Hetero) for infringement of the listed '540 patent. This action must have been brought against Hetero prior to the expiration of 45 days from the date the notice you provided under section 505(j)(2)(B)(i) was received by the NDA/patent holder(s). You have notified the agency that Hetero complied with the requirements of section 505(j)(2)(B) of the Act, and that no action for infringement was brought against Hetero within the statutory 45-day period, which action would have resulted in a 30-month stay under section 505(j)(5)(B)(iii).

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 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 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(1)] in structured product labeling (SPL) format, as described at

http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLab
eling/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,

{See appended electronic signature page}

Kathleen Uhl, M.D.
Acting Director
Office of Generic Drugs
Center for Drug Evaluation and Research

This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

------/s/

ROBERT L WEST

09/13/2013

Deputy Director, Office of Generic Drugs, for Kathleen Uhl, M.D.