



ANDA 040778/S-008

Amneal Pharmaceuticals
Attention: Alpesh Patel
Vice President, Global Regulatory Affairs
85 Adams Avenue
Hauppauge, NY 11788

Dear Sir:

This is in reference to your supplemental new drug application (sANDA) dated September 27, 2012, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act, regarding your abbreviated new drug application for Oxycodone and Acetaminophen Tablets USP, 10 mg/325 mg.

Reference is also made to the Complete Response letter issued by this office on September 30, 2013, and to your amendment dated October 4, 2013.

This supplemental application, submitted as a "Prior Approval Supplement," provides for:

S-008: The addition of a lower strength, Oxycodone and Acetaminophen Tablets USP, 7.5 mg/325 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 supplemental ANDA is approved, effective on the date of this letter. The Division of Bioequivalence has determined your Oxycodone and Acetaminophen Tablets USP, 7.5 mg/325 mg, to be bioequivalent and, therefore, therapeutically equivalent to the listed drug, Percocet Tablets, 7.5 mg/325 mg, of Vintage Pharmaceuticals, LLC. Your dissolution testing should be incorporated into the stability and quality control program using the same method proposed in your application.

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(s) 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(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,

{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

06/27/2014

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