DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville MD 20857

ANDA 65-170

SEP 23 2005

Taro Pharmaceuticals U.S.A., Inc.
Attention: Kalpana Rao
5 Skyline Drive
Hawthorne, NY 10532

Dear Madam:

This is in reference to your abbreviated new drug application dated March 28, 2003, submitted pursuant to Section 505(j) of the Federal Food, Drug, and Cosmetic Act (Act), for Mupirocin Ointment USP, 2%. We note that this product is subject to the exception provisions of Section 125(d)(2) of Title I of the Food and Drug Administration Modernization Act of 1997.

Reference is also made to your amendments dated July 18, 2003; January 12, February 6, February 20, April 29, May 28, July 9, 2004; August 10, August 25, and September 16, 2005.

We have completed the review of this abbreviated application and have concluded that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly the application is approved. The Division of Bioequivalence has determined your Mupirocin Ointment USP, 2% to be bioequivalent and, therefore, therapeutically equivalent to the listed drug (Bactroban® Ointment, 2% of GlaxoSmithKline).

Under Section 506A of the Act, certain changes in the conditions described in this abbreviated application require an approved supplemental application before the change may be made.

Recd 10/4/05

Postmarketing reporting requirements for this abbreviated application 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
Division of Drug Marketing, Advertising, and Communications, HFD-42
5600 Fishers Lane
Rockville, MD 20857

We call your attention to 21 CFR 314.81(b)(3) which requires that all promotional materials be submitted to the Division of Drug Marketing, Advertising, and Communications (HFD-42) with a completed Form FDA 2253 at the time of their initial use.

Sincerely yours,

Gary Buehler
Director
Office of Generic Drugs
Center for Drug Evaluation and Research