



DEPARTMENT OF HEALTH & HUMAN SERVICES

ANDA 40-646

Stiefel Laboratories

Food and Drug Administration
Rockville, MD 20857

APR 06 2007

RECEIVED
Regulatory Affairs Dept.

Stiefel Laboratories
Attention: Stephen Richardson
Senior Director, Regulatory Affairs
20 TW Alexander Drive
Research Triangle Park, NC 27709

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated January 27, 2005, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Hydrocortisone Tablets USP, 5 mg, 10 mg, and 20 mg.

Reference is also made to your amendments dated September 28, and December 15, 2005; May 11, July 5, September 14, and October 4, 2006; and February 23, and March 15, 2007.

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 Hydrocortisone Tablets USP, 5 mg, 10 mg, and 20 mg, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, Cortef Tablets, 5 mg, 10 mg, and 20 mg, respectively, of Pharmacia and Upjohn Co. 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.

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
Division of Drug Marketing, Advertising, and Communications
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 Division of Drug Marketing, Advertising, and Communications with a completed Form FDA 2253 at the time of their initial use.

Sincerely yours,

{See appended electronic signature page}

Gary Buehler
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
3/30/2007 10:53:06 AM
for Gary Buehler