ANDA 79-234



OFFICE OF GENERIC DRUGS

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FAX TRANSMISSION COVER SHEET

APPLICANT: Hetero Drugs Limited

TEL: 631-231-3233

ATTN: Samrat Sisodia

FAX: 631-231-4248

FROM: Benjamin Danso

FDA CONTACT PHONE: (240) 276-8527

Dear Sir:

This facsimile is in reference to your abbreviated new drug application dated September 19, 2007, submitted pursuant to Section 505(j) of the Federal Food, Drug, and Cosmetic Act for Torsemide Tablets, 5 mg, 10 mg, 20 mg and 100 mg.

We are pleased to inform you that this application is APPROVED!

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DEPARTMENT OF HEALTH & HUMAN SERVICES

Food and Drug Administration Rockville, MD 20857

ANDA 79-234

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated September 19, 2007, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Torsemide Tablets, 5 mg, 10 mg, 20 mg and 100 mg.

Reference is also made to your amendments dated December 31, 2007; and March 13, June 2, July 22, July 31, August 5, November 12, and December 12, 2008.

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 Torsemide Tablets, 5 mg, 10 mg, 20 mg and 100 mg, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, Demadex Tablets, 5 mg, 10 mg, 20 mg and 100 mg, respectively, of Hoffmann La Roche, Inc. 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.

We 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 505-1(i).

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.

Within 14 days of the date of this letter, submit updated content of labeling [21 CFR 314.50(1)] in structured product labeling (SPL) format, as described at http://www.fda.gov/oc/datacouncil/spl.html, that is identical in content to the approved labeling. Upon receipt and verification, we will transmit that version to the National Library of Medicine for public dissemination. For administrative purposes, please designate this submission as "Miscellaneous Correspondence - SPL for Approved ANDA 79-234".

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 1/27/2009 02:07:51 PM Deputy Director, for Gary Buehler