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Lachman Consultant Services, Inc.
Attention: Robert W. Pollock
1600 Stewart Avenue, Suite 604
Westbury, NY 11590

Docket No. 2004P-0560/CP1

Dear Mr. Pollock:

This is in response to your petition filed on December 27, 2004, requesting permission to file an Abbreviated New Drug Application (ANDA) for the following drug products: Acetaminophen, Butalbital, Caffeine and Codeine Phosphate Capsules, 300 mg/50 mg/40 mg/30 mg. The listed drugs to which you refer in your petition are Fioricet® with Codeine (Acetaminophen, Butalbital, Caffeine and Codeine Phosphate) Capsules, 325 mg/50 mg/40 mg/30 mg, approved under NDA 20-232 held by Watson Pharms.

Your request involves a change in strength from that of the listed drug products (i.e., from 325 mg of the acetaminophen component to 300 mg of the acetaminophen component). The change you request is the type of change that is authorized under the Federal Food, Drug, and Cosmetic Act (Act).

We have reviewed your petition under Section 505(j)(2)(C) of the Act and have determined that it is approved. This letter represents the Food and Drug Administration's (FDA) determination that an ANDA may be submitted for the above-referenced drug products.

Under Section 505(j)(2)(C)(i) of the Act, the FDA must approve a petition seeking a strength that differs from the strength of the listed drug product unless it finds that investigations must be conducted to show the safety and effectiveness of the differing strength.

The FDA finds that the change in strength for the specific proposed drug products does not pose questions of safety or effectiveness because the uses, dose, dosage form and route of administration of the proposed drug products are the same as that of the listed drug products. The FDA concludes, therefore, that investigations are not necessary in this instance. In addition, if shown to meet bioavailability requirements, the proposed drug products can be expected to have the same therapeutic effect as the listed reference drug products.

The approval of this petition to allow an ANDA to be submitted for the above-referenced drug products does not mean that the FDA has determined that an ANDA will be approved for the drug products. The determination of whether an ANDA will be approved is not made until the ANDA itself is submitted and reviewed by the FDA.

2004P-0560

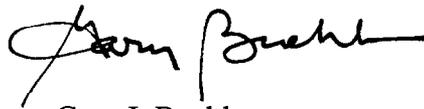
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To permit review of your ANDA submission, you must submit all information required under Sections 505(j)(2)(A) and (B) of the Act. To be approved, the drug products will, among other things, be required to meet current bioavailability requirements under Section 505(j)(2)(A)(iv) of the Act. We suggest that you submit your protocol for the drug products to the Office of Generic Drugs, Division of Bioequivalence, prior to the submission of your ANDA. During the review of your application, the FDA may require the submission of additional information.

The listed drug products to which you refer in your ANDA must be the same drug products upon which you based this petition. In addition, you should refer in your ANDA to the appropriate petition docket number cited above, and include a copy of this letter in the ANDA submission. Please note that once an application is approved for a drug product that is the same as the subject of this petition, that drug product will be a listed drug. Thereafter, the petition may not be utilized as the basis for submission of an ANDA.

A copy of this letter approving your petition will be placed on public display in the Dockets Management Branch, Room 1061, Mail Stop HFA-305, 5630 Fishers Lane, Rockville, MD 20852.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Gary Buehler". The signature is fluid and cursive, with a long horizontal stroke at the end.

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