DEPARTMENT OF HEALTH & HUMAN SERVICES

Food and Drug Administration
Rockville, MD 20857

ANDA 018487/S-040

Mylan Pharmaceuticals Inc.
Attention: S. Wayne Talton
781 Chestnut Ridge Road
P.O. Box 4310
Morgantown, WV 26504

Dear Sir:

This is in reference to your supplemental new drug application dated December 31, 2009, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act, regarding your abbreviated new drug application for Furosemide Tablets USP, 20 mg and 40 mg.

The supplemental application, submitted as "Supplement - Changes Being Effected in 30 days", provides for Modified Manufacturing Process in the Synthesis of Furosemide, USP Drug Substance.

We have completed the review of this supplemental application and it is approved.

We remind you that you must comply with the requirements for the approved abbreviated new drug application described in 21 CFR 314.80-81.

The material submitted is being retained in our files.

Sincerely yours,

{See appended electronic signature page}

Rashmikant M. Patel, Ph.D.
Director
Division of Chemistry I
Office of Generic Drugs
Center for Drug Evaluation and Research

Application Type/Number	Submission Type/Number	Submitter Name	Product Name
ANDA-18487	SUPPL-40	MYLAN PHARMACEUTICALS INC	FUROSEMIDE

This is a representation of an electronic record that was signed electronically and this page is the manifestation of the electronic signature.

/s/

PAUL SCHWARTZ
02/12/2010
Signed for R. Patel