DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-116/S-006

Lloyd Inc.
Attention: W.E. Lloyd, DVM, Ph.D.
Chairman, CEO
604 West Thomas Avenue
Shenandoah, IA 51601

Dear Dr. Lloyd:

Please refer to your supplemental new drug application dated September 6, 2005, received September 12, 2005, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Thyro-Tabs (levothyroxine sodium) Tablets, USP.

This supplemental new drug application provides for revisions to the package insert labeling as requested in our letter dated June 10, 2005.

We completed our review of this supplemental new drug application. It is approved, effective on the date of this letter, for use as recommended in the revised labeling submitted on September 6, 2005.

We remind you that you must comply with the requirements for an approved NDA set forth under 21 CFR 314.80 and 314.81.

If you have any questions, please call Ms. Jena Weber, Regulatory Project Manager, at 301-796-1306.

Sincerely,

{See appended electronic signature page}

Mary H. Parks, M.D.
Acting Director
Division of Metabolism and Endocrinology Products
Office of Drug Evaluation II
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/

Mary Parks

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