DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-671/S-014

Skye Pharma Inc.
10450 Science Center Drive
San Diego, CA 92121

Attention: Paula Adams, Ph.D.
Director, Regulatory Affairs

Dear Dr. Adams:

Please refer to your supplemental new drug application dated July 17, 2006, received July 18, 2006, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for DepoDur (morphine sulfate extended-release liposome injection).

This supplemental new drug application provides for a modification to the handling instructions, specifically an increase in the duration that DepoDur is allowed to remain at room-temperature.

We have completed our review of this application, as amended, and it is approved effective on the date of this letter for use as recommended in the agreed-upon labeling text.

The final printed labeling (FPL) must be identical to the enclosed labeling text for the package insert and container labels. Marketing the product with FPL that is not identical to the approved labeling text may render the product misbranded and an unapproved new drug.

Within 21 days of the date of this letter, submit content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format, as described at http://www.fda.gov/oc/datacouncil/spl.html, that is identical in content to the enclosed labeling text. Upon receipt and verification, we will transmit that version to the National Library of Medicine for public dissemination.

If you issue a letter communicating important information about this drug product (i.e., a "Dear Health Care Professional" letter), we request that you submit a copy of the letter to this NDA and a copy to the following address:

MEDWATCH
Food and Drug Administration
5515 Security Lane
HFD-001, Suite 5100
Rockville, MD 20852

We remind you that you must comply with reporting requirements for an approved NDA (21 CFR 314.80 and 314.81).

If you have any questions, call Matt Sullivan, Regulatory Project Manager, at 301-796-1245.

Sincerely,

{See appended electronic signature page}

Bob Rappaport, M.D.
Director
Division of Anesthesia, Analgesia and
Rheumatology Products
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosure

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

/s/

Bob Rappaport

1/17/2007 03:44:46 PM