DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-671/S-004

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 May 2, 2005 received May 3, 2005 submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for DepoDur (morphine sulfate extended-release liposome injection).

We acknowledge receipt of your submissions dated January 27 and April 13, 2006.

This "Changes Being Effected" supplemental new drug application provides for the inclusion of a cutout by which to view the freeze indicator within the carton, as well as other changes to increase the safety and handling of the product.

We 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 package insert) and submitted labeling (immediate container and carton labels submitted April 13, 2006).

Please submit an electronic version of the FPL according to the guidance for industry titled Providing *Regulatory Submissions in Electronic Format - NDA*. Alternatively, you may submit 20 paper copies of the FPL as soon as it is available but no more than 30 days after it is printed. Individually mount 15 of the copies on heavy-weight paper or similar material. For administrative purposes, designate this submission "**FPL for approved supplement NDA 21-671/S-004**." Approval of this submission by FDA is not required before the labeling is used.

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
WO 22, Room 4447
10903 New Hampshire Avenue
Silver Spring, MD 20993-0002

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

5/22/2006 12:08:23 PM