DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville, MD 20857

NDA 21-797/S-005
NDA 21-798/S-006

Bristol-Myers Squibb Company
Attention: Katherine Takaki, Ph.D.
Director, Global Regulatory Sciences
5 Research Parkway
Wallingford, CT 06492-7660

Dear Dr. Takaki:

Please refer to your supplemental new drug applications dated September 27, 2007, received September 27, 2007, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act for Baraclude (entecavir) Tablets and Oral Solution.

We acknowledge receipt of your submissions dated February 29, 2008, April 10, 2008, April 16, 2008, May 5, 2008, June 17, 2008, July 21, 2008 and July 25, 2008.

These supplemental applications propose the following: Update of Clinical Pharmacology, Microbiology, Resistance section of the package insert based on 144-week and 192-week data on the genotypic and phenotypic analyses of isolates from the entecavir-treated subjects from the resistance cohort.

We completed our review of these applications, as amended. These applications are approved, effective on the date of this letter, for use as recommended in the enclosed agreed-upon labeling text.

We are waiving the requirements of 21 CFR 201.57(d)(8) regarding the length of Highlights of prescribing information. This waiver applies to all future supplements containing revised labeling unless we notify you otherwise.

CONTENT OF LABELING
As soon as possible, but no later than 14 days from the date of this letter, please submit the 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 to the enclosed labeling (text for the package insert and text for the patient package insert). Upon receipt, we will transmit that version to the National Library of Medicine for public dissemination. **For administrative purposes, please designate this submission, "SPL for approved NDA 21-797/S-005 and NDA 21-798/S-006."**

The final printed labeling (FPL) must be identical to the enclosed labeling (text for the package insert and text for the patient package insert).

POSTMARKETING COMMITMENTS
We remind you of your postmarketing study commitment in your email dated July 23, 2008. This commitment is listed below.

1. Evaluate the contribution of the rtF88Y amino acid substitution, individually and in combination with the primary ETV^r- and LAM^r-associated substitutions, to BARACLUDE resistance (including cell culture susceptibility to ETV and replication capability) by site-directed mutagenesis.

   Protocol Submission: by 09/08
   Final Report Submission: by 06/09

Submit clinical protocols to your IND for this product. Submit nonclinical and chemistry, manufacturing, and controls protocols and all study final reports to this NDA. In addition, under 21 CFR 314.81(b)(2)(vii) and 314.81(b)(2)(viii), you should include a status summary of each commitment in your annual report to this NDA. The status summary should include expected summary completion and final report submission dates, any changes in plans since the last annual report, and, for clinical studies, number of patients entered into each study. All submissions, including supplements, relating to these postmarketing study commitments should be prominently labeled "**Postmarketing Study Commitment Protocol**", "**Postmarketing Study Commitment Final Report**", or "**Postmarketing Study Commitment Correspondence**."

PROMOTIONAL MATERIALS
You may request advisory comments on proposed introductory advertising and promotional labeling. To do so, submit, in triplicate, a cover letter requesting advisory comments, the proposed materials in draft or mock-up form with annotated references, and the package insert(s) to:

Food and Drug Administration
Center for Drug Evaluation and Research
Division of Drug Marketing, Advertising, and Communications
5901-B Ammendale Road
Beltsville, MD 20705-1266

As required under 21 CFR 314.81(b)(3)(i), you must submit final promotional materials, and the package insert(s), at the time of initial dissemination or publication, accompanied by a Form FDA 2253. For instruction on completing the Form FDA 2253, see page 2 of the Form. For more information about submission of promotional materials to the Division of Drug Marketing, Advertising, and Communications (DDMAC), see www.fda.gov/cder/ddmac.

LETTERS TO HEALTH CARE PROFESSIONALS
If you issue a letter communicating important safety related information about this drug product (i.e., a "Dear Health Care Professional" letter), we request that you submit an electronic copy of the letter to both this NDA and to the following address:

MedWatch
Food and Drug Administration
Suite 12B05
5600 Fishers Lane
Rockville, MD 20857

REPORTING REQUIREMENTS
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 Elizabeth Thompson, MS, Regulatory Project Manager, at (301) 796-0824.

Sincerely,

{See appended electronic signature page}

Debra Birnkrant, M.D.
Director
Division of Antiviral Products
Office of Antimicrobial Products
Center for Drug Evaluation and Research

Enclosure (clean copy of approved label)

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

/s/

Jeffrey Murray
7/25/2008 01:39:10 PM