DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration
Silver Spring MD 20993

NDA APPROVAL

Forest Research Institute, Inc.
Harborside Financial Center, Plaza V
Jersey City, NJ 07311

Attention: Kevin M. McDonald
Associate Director, Regulatory Affairs

Dear Mr. McDonald:

Please refer to your New Drug Application (NDA) dated July 15, 2009, received July 17, 2009, submitted under section 505(b) of the Federal Food, Drug, and Cosmetic Act (FDCA) for DALIRESP tablets, 500 mcg.

We acknowledge receipt of your amendments dated August 10 and 24, September 11, October 13, November 17, and December 2, 4, 21, and 22, 2009, January 19, 22, and 29, February 8, 12, 23, and 26, March 1, 8, 10, 18, and 26, April 5, 6, 14, 16, 19, and 23, July 8 and 12, August 30, September 14 and 22, October 6, 19, 28, and 29, and December 21, 2010, and January 11 and 27 and February 3, 8, 11, 15, 16, 22, and 25, 2011.

The August 30, 2010, submission constituted a complete response to our May 17, 2010, action letter.

This new drug application provides for the use of Daliresp (roflumilast) tablets, 500 mcg, as a treatment to reduce the risk of COPD exacerbations in patients with severe COPD associated with chronic bronchitis and a history of exacerbations.

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

CONTENT OF LABELING

As soon as possible, but no later than 14 days from the date of this letter, submit the content of labeling [21 CFR 314.50(l)] in structured product labeling (SPL) format using the FDA automated drug registration and listing system (eLIST), as described at http://www.fda.gov/ForIndustry/DataStandards/StructuredProductLabeling/default.htm. Content of labeling must be identical to the enclosed labeling (text for the package insert and for the Medication Guide). Information on submitting SPL files using eLIST may be found in the guidance for industry titled *SPL Standard for Content of Labeling Technical Qs and As* at http://www.fda.gov/downloads/Drugs/GuidanceComplianceRegulatoryInformation/Guidances/UCM072392.pdf.

The SPL will be accessible via publicly available labeling repositories.

CARTON AND IMMEDIATE-CONTAINER LABELS

Submit final printed carton and container labels that are identical to the enclosed carton and immediate-container labels submitted on February 25, 2011, as soon as they are available, but no more than 30 days after they are printed. Please submit these labels electronically according to the guidance for industry titled "*Providing Regulatory Submissions in Electronic Format – Human Pharmaceutical Product Applications and Related Submissions Using the eCTD Specifications*." Alternatively, you may submit 12 paper copies, with 6 of the copies individually mounted on heavy-weight paper or similar material. For administrative purposes, designate this submission "**Final Printed Carton and Container Labels for approved NDA 22522**." Approval of this submission by FDA is not required before the labeling is used.

Marketing the product with FPL that is not identical to the approved labeling text may render the product misbranded and an unapproved new drug.

MARKET PACKAGE

Please submit one market package of the drug product when it is available.

If sending via USPS, please send to:

Carol F. Hill
Food and Drug Administration
Center for Drug Evaluation and Research
White Oak Building 22, Room: 3333
10903 New Hampshire Avenue
Silver Spring, MD 20993

If sending via any carrier other than USPS (e.g., UPS, DHL), please send to:

Carol F. Hill
Food and Drug Administration
Center for Drug Evaluation and Research
White Oak Building 22, Room: 3333
10903 New Hampshire Avenue
Silver Spring, MD 20903

REQUIRED PEDIATRIC ASSESSMENTS

Under the Pediatric Research Equity Act (PREA) (21 U.S.C. 355c), all applications for new active ingredients, new indications, new dosage forms, new dosing regimens, or new routes of administration are required to contain an assessment of the safety and effectiveness of the product for the claimed indication(s) in pediatric patients unless this requirement is waived, deferred, or inapplicable.

We are waiving the pediatric study requirement for this application because necessary studies are impossible or highly impracticable. This indication does not occur in children; therefore, pediatric studies are not required.

POSTMARKETING COMMITMENTS SUBJECT TO REPORTING REQUIREMENTS UNDER SECTION 506B

We remind you of your postmarketing commitment:

1738-1 Conduct a controlled clinical trial to evaluate the efficacy of roflumilast as an add-on therapy to a long-acting beta agonist and inhaled corticosteroid fixed-dose combination therapy in the population of COPD patients for which roflumilast is indicated [severe COPD (FEV1 < 50% predicted) associated with chronic bronchitis and a history of exacerbations]. The design of the trial should be appropriate to demonstrate a clinically relevant beneficial effect of roflumilast as an add-on therapy compared to a long-acting beta agonist and inhaled corticosteroid fixed-dose combination treatment.

The timetable you submitted on February 16, 2011, states that you will conduct this trial according to the following schedule:

Final Protocol Submission:	August 2011
Trial Completion:	December 2014
Final Report Submission:	May 2015

Submit the protocol to your IND (b) (4) for this product. In addition, under 21 CFR 314.81(b)(2)(vii) and 314.81(b)(2)(viii) you should include a status summary of the commitment in your annual progress report of postmarketing studies 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 the number of patients entered into the trial. All submissions, including supplements, relating to this postmarketing commitment should be prominently labeled "**Postmarketing Commitment Protocol**," "**Postmarketing Commitment Final Report**," or "**Postmarketing Commitment Correspondence**."

RISK EVALUATION AND MITIGATION STRATEGY REQUIREMENTS

We acknowledge receipt of your voluntary submission dated April 14, 2010, of a proposed risk evaluation and mitigation strategy (REMS). We have determined that, at this time, a REMS is not necessary for DALIRESP Tablets to ensure that its benefits outweigh its risks. We will notify you if we become aware of new safety information and make a determination that a REMS is necessary.

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 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, 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 http://www.fda.gov/AboutFDA/CentersOffices/CDER/ucm090142.htm.

LETTERS TO HEALTH CARE PROFESSIONALS

If you decide to 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, at least 24 hours prior to issuing the letter, an electronic copy of the letter to this NDA and to the following address:

MedWatch Program
Office of Special Health Issues
Food and Drug Administration
10903 New Hampshire Ave
Building 32, Mail Stop 5353
Silver Spring, MD 20993

REPORTING REQUIREMENTS

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

MEDWATCH-TO-MANUFACTURER PROGRAM

The MedWatch-to-Manufacturer Program provides manufacturers with copies of serious adverse event reports that are received directly by the FDA. New molecular entities and important new biologics qualify for inclusion for three years after approval. Your firm is eligible to receive copies of reports for this product. To participate in the program, see the enrollment instructions and program description details at http://www.fda.gov/Safety/MedWatch/HowToReport/ucm166910.htm.

POST-ACTION FEEDBACK MEETING

New molecular entities and new biologics qualify for a post-action feedback meeting. Such meetings are used to discuss the quality of the application and to evaluate the communication process during drug development and marketing application review. The purpose is to learn from successful aspects of the review process and to identify areas that could benefit from improvement. If you would like to have such a meeting with us, call the Regulatory Project Manager for this application.

If you have any questions, call Carol F. Hill, Regulatory Health Project Manager, at (301) 796-1226.

Sincerely,

{See appended electronic signature page}

Curtis J. Rosebraugh, M.D., M.P.H.
Director
Office of Drug Evaluation II
Center for Drug Evaluation and Research

Enclosures:
Content of Labeling
Carton and Container Labeling

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

/s/

CURTIS J ROSEBRAUGH
02/28/2011