DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Food and Drug Administration
Rockville MD 20857

ANDA 75-503

SEP 27 2006

Akorn, Inc.
Attention: Sam Boddapati
Vice President of Regulatory Affairs
2500 Millbrook Drive
Buffalo Grove, IL 60089

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated November 13, 1998, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Balanced Salt Solution (Sterile Irrigation Solution), packaged in 18 mL bottles.

Reference is also made to your amendments dated December 16, 2005 and July 26, 2006.

We have completed the review of this ANDA and have concluded that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly the ANDA is approved. The Division of Bioequivalence has determined your Balanced Salt Solution (Sterile Irrigation Solution), to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, BSS® Sterile Irrigating Solution (Balanced Salt Solution), of Alcon Laboratories, Inc.

Under section 506A of the Act, certain changes in the conditions described in this ANDA require an approved supplemental application before the change may be made.

Postmarketing reporting requirements for this ANDA are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs should be advised of any change in the marketing status of this drug.

Promotional materials may be submitted to FDA for comment prior to publication or dissemination. Please note that these submissions are voluntary. If you desire comments on proposed launch promotional materials with respect to compliance with applicable regulatory requirements, we recommend you submit, in

draft or mock-up form, two copies of both the promotional materials and package insert(s) directly 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

We call your attention to 21 CFR 314.81(b)(3) which requires that all promotional materials be submitted to the Division of Drug Marketing, Advertising, and Communications with a completed Form FDA 2253 at the time of their initial use.

Sincerely yours,

Gary Buehler
Director
Office of Generic Drugs
Center for Drug Evaluation and Research