DEPARTMENT OF HEALTH & HUMAN SERVICES

Food and Drug Administration
Rockville, MD 20857

ANDA 77-015

NOV 17 2006

ALTANA Inc.
Attention: Robert J. Anderson, Esq
Vice-President, Scientific Affairs
60 Baylis Road
P.O. Box 2006
Melville, NY 11747

Dear Sir:

This is in reference to your abbreviated new drug application (ANDA) dated January 7, 2004, submitted pursuant to section 505(j) of the Federal Food, Drug, and Cosmetic Act (the Act), for Sulfacetamide Sodium Topical Suspension USP, 10%.

Reference is also made to your amendments dated April 22, August 15, and September 15, 2005; and March 14, March 23, October 25, October 27, November 8, and November 9, 2006.

We have completed the review of this ANDA and have concluded that adequate information has been presented to demonstrate that the drug is safe and effective for use as recommended in the submitted labeling. Accordingly the ANDA is approved, effective on the date of this letter. The Division of Bioequivalence has determined your Sulfacetamide Sodium Topical Suspension USP, 10%, to be bioequivalent and, therefore, therapeutically equivalent to the reference listed drug, Klaron Lotion, 10%, of Sanofi Aventis U.S., LLC.

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.

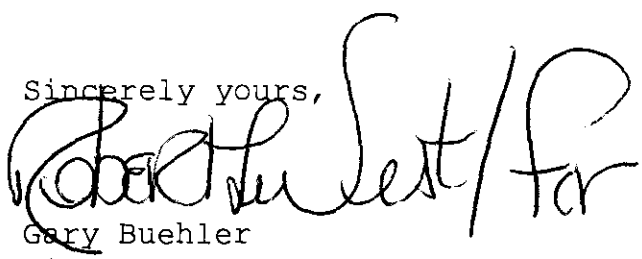
Postmarketing reporting requirements for this ANDA are set forth in 21 CFR 314.80-81 and 314.98. The Office of Generic Drugs should be advised of any change in the marketing status of this drug.

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 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