

Rexall

1769 '03 APR -4 P4:30

March 18, 2003

Food and Drug Administration
Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
200 C Street, SW
Washington, DC 20204



Dear Sirs:

Notice is hereby given that Rexall, Inc. ("Rexall") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall brand name bearing the following statement(s) on the label and/or in the labeling:

Cod Liver Oil: [It] supports immunity. [It] is rich in vitamins A & D and is a natural source of omega-3 fatty acids, which are essential for cardiovascular health. Vitamin A is essential for new cell growth and healthy cells, especially in the eyes, skin, hair and teeth. Vitamin D is essential for proper bone mass formation and maintenance. Both vitamins A & D are important for healthy immune system function.

The undersigned certifies that the information contained in this notice is complete and accurate and that Rexall has substantiation that the statement is truthful and not misleading. Pursuant to § 101.93 (a)(1), two copies of this notification are enclosed.

Cordially,

Deborah Shur Trinker, Esq.
Senior Vice President
Regulatory Affairs

Enclosures

975 0162

LET

11617