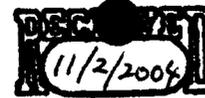
 & Associates, P.C.



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October 28, 2004

VIA FACSIMILE AND

US MAIL

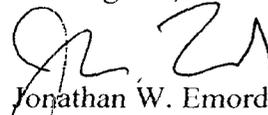
Dr. Kathy Ellwood
Assistant Director for Nutrition Science
CPK1
5100 Paint Branch Parkway
HPS-800
College Park MD 20740

Re: Calcium Health Claim Petitions by Marine Bio Inc.

Dear Dr. Ellwood:

Our client, Marine Bio Co., Ltd., accepts FDA's request for a three month extension of time until January 25, 2005 for FDA's decision on Marine Bio's five pending qualified health claim petitions concerning calcium (Dockets No. 2004Q-0102; 2004Q-0100; 2004Q-0099; 2004Q-0098; 2004Q-0097).

Best regards,


Jonathan W. Emord
Andrea G. Ferrenz

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