

INSTITUTE OF SHORTENING AND EDIBLE OILS, INC.

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May 1, 2006

Dockets Management Branch (HFA-305)
Food and Drug Administration
5630 Fishers Lane, Room 1061
Rockville, MD 20852

Re: Docket 2006Q-0091

Qualified Health Claim for Unsaturated Fatty Acids from Canola Oil
and Reduced Risk of Coronary Heart Disease

Dear Dockets Clerk:

The Institute of Shortening and Edible Oils (ISEO) supports the authorization by the Food and Drug Administration of a Qualified Health Claim (QHC) for unsaturated fatty acids from canola oil and reduced risk of coronary heart disease (CHD) as petitioned by the U.S. Canola Association on February 28, 2006.

ISEO is a trade association representing the refiners of edible fats and oils in the United States. Such fats and oils are used as baking and frying fats (shortening), salad and cooking oils, margarines and spreads, confectionary products, and as ingredients in a wide variety of food products. ISEO's 20 members process about 90-95% of the total fats and oils processed domestically.

ISEO believes the scientific evidence referenced within the U.S. Canola Association's petition adequately demonstrates a basis for a QHC for canola oil and reduced risk of CHD. We also believe the petition demonstrates that the QHC is not misleading to consumers by virtue of the consumer research provided. ISEO therefore supports the approval of a QHC for unsaturated fatty acids from canola oil and reduced risk of CHD.

Yours truly,

/s Robert M. Reeves

Robert M. Reeves
President