

Source Naturals, Inc.
Scotts Valley, CA 95066

October 1, 2001

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

7003 78033

78033

RE: Notification of Nutritional Support Statements

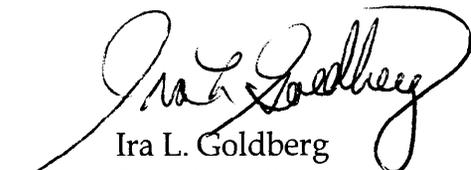
Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of Ester C Capsules, a dietary supplement. Source Naturals® is the manufacturer of Ester C Capsules.

Statements being made in the labeling of Ester C Capsules:

1. Ester-C® is a revolutionary form of vitamin C ascorbate.
2. Patented Ester-C ascorbate is a Body-Ready™ vitamin C complex containing essential C metabolites, including threonate.
3. Unlike ordinary vitamin C, Ester-C is produced through an exclusive water-based manufacturing process, providing a non-acidic form of vitamin C that is gentle on your stomach.
4. Source Natural ESTER-C also has added bioflavonoids which play a role in maintaining good health.

To the best of my knowledge, and based upon information and belief present at the time of the execution of this notice, I certify that the above information is accurate and complete. Source Naturals possesses substantiation that the statements are truthful and not misleading.



Ira L. Goldberg
President, Source Naturals, Inc.

97S 0162

LET 8634