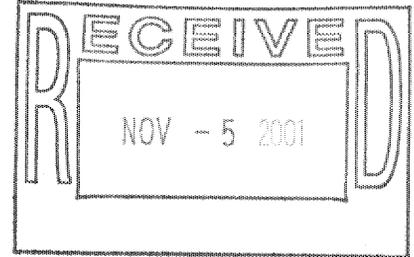




Innovative Nutrition Solutions

4397 '01 NOV 27 P1:36



October 24, 2001

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

Cod Liver Oil: [It] is a natural source of Vitamins A and D. Vitamin A is essential for new cell growth and health, especially the eyes, skin, hair and teeth. Vitamin D is essential for the absorption of Calcium and for bone mass formation and maintenance. A and D are both important for healthy immune system function.

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

Sincerely,

Deborah Shur Trinker, Esquire
Senior Vice President
Regulatory Affairs

Enclosure

975-0162 LET 8784

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