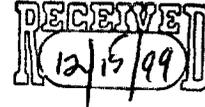




McNeil Consumer Healthcare, 7050 Camp Hill Road, Fort Washington, PA 19034-2299 (215) 273-7000

December 9, 1999



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

RE: Section 403 (r)(6) Notification

Dear Sir or Madam:

The following notification is submitted pursuant to Section 403 (r)(6) of the Federal Food, Drug and Cosmetic Act and Title 21, Section 101.93 of the Code of Federal Regulations. Marketing of the Benecol® Softgel product, which is the subject of this notification, has commenced within the past 30 days.

1. *The name and address of the distributor:*

McNeil Consumer Healthcare
7050 Camp Hill Road
Fort Washington, PA 19034

2. *The text of the statement being made:*

"Helps Promote Healthy Cholesterol Levels"

3. *The name of the dietary ingredient:*

Plant Stanol Esters

4. *The name of the dietary supplement (including brand name):*

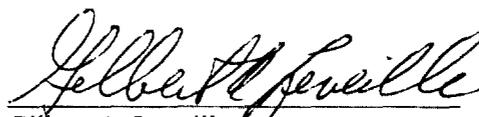
Benecol® Softgels

97S - 0162

LET 4718

I, Gilbert A. Leveille, Worldwide Vice President, Regulatory and Scientific Affairs, the undersigned below, hereby certifies the accuracy of the information presented above, and also certifies that the information contained in this Notification is complete and accurate, and that McNeil Consumer Healthcare has substantiation that the statement made above is truthful and not misleading.

Signed this teenth day of December, 1999.


Gilbert A. Leveille