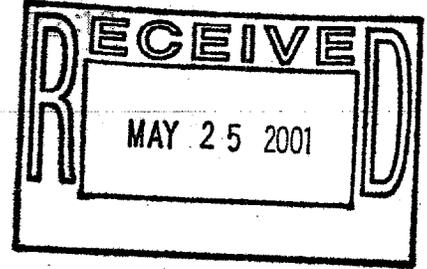


Carlson[®]

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May 15, 2001

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

Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of a statement of nutritional support in the labeling of Carlson MSM Sulfur. Carlson Division of J. R. Carlson Laboratories, Inc., Arlington Heights, Illinois 60004, is the distributor of Carlson MSM Sulfur.

Statement being made in the labeling of the above mentioned Carlson product:

"MSM is a form of organic sulfur present in common foods. Our body's ability to make a powerful antioxidant enzyme called glutathione peroxidase, in dependant on ample dietary sulfur. Carlson MSM provides sulfur to supplement, maintain, and support our body's health."

To the best of my knowledge, and based upon information and belief present at the time of the executing of the notice, I certify that the above information is accurate and complete; and the J.R. Carlson Laboratories, Inc. possesses substantiation that the statements are truthful and not misleading.

J.R. Carlson Laboratories, Inc.

By 
Susan Carlson, Vice President

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