 & Associates, P.C.



1800 ALEXANDER BELL DRIVE, SUITE 200  
RESTON, VA 20191

1050 SEVENTEENTH STREET, N.W., SUITE 600  
WASHINGTON, DC 20036

202 466 6937 • FAX 202 466 6938

www.emord.com

October 28, 2004

**VIA FACSIMILE AND  
US MAIL**

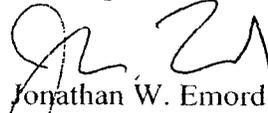
Dr. Kathy Ellwood  
Assistant Director for Nutrition Science  
CPK1  
5100 Paint Branch Parkway  
HPS-800  
College Park MD 20740

*Re: Calcium Health Claim Petitions by Marine Bio Inc.*

Dear Dr. Ellwood:

Our client, Marine Bio Co., Ltd., accepts FDA's request for a three month extension of time until January 25, 2005 for FDA's decision on Marine Bio's five pending qualified health claim petitions concerning calcium (Dockets No. 2004Q-0102; 2004Q-0100; 2004Q-0099; 2004Q-0098; 2004Q-0097).

Best regards,

  
Jonathan W. Emord  
Andrea G. Ferrenz

2004Q-0097

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