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September 12, 2005

VIA EMAIL
AND US MAIL

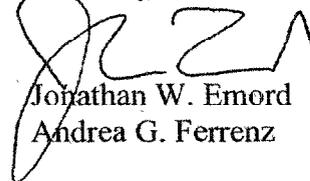
Dr. Kathy Ellwood
Assistant Director for Nutrition Science
CPK1
5100 Paint Branch Parkway
HPS-800
College Park MD 20740

Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, and 2004Q-0102.

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd., accepts FDA's request for a sixth extension of time until October 12, 2005 within which to issue its decision on our client's three pending qualified health claim petitions concerning calcium.

Sincerely,


Jonathan W. Emord
Andrea G. Ferrenz

2004Q-0097

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