 & Associates, P.C.



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May 26, 2005

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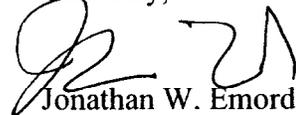
Dr. Kathy Ellwood  
Assistant Director for Nutrition Science  
CPK1  
5100 Paint Branch Parkway  
HPS-800  
College Park MD 20740

***Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, 2004Q-0099, and 2004Q-0102.***

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd. accepts FDA's request for a fourth extension of time until July 25, 2005 within which its decision on four pending qualified health claim petitions concerning calcium.

Sincerely,

  
Jonathan W. Emord  
Andrea G. Ferrenz

2004 Q-0099

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