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August 18, 2004

Dr. Jillone Kevala
CFSAN, FDA
5100 Paint Branch Pkwy
HFS-832
College Park, MD 20740

Re: Health Claim Petition – (1) Calcium may reduce the risk of bone fractures; (2) Calcium may reduce the risk of hip fractures; (3) Calcium may reduce the risk of vertebral fractures; (4) Calcium may reduce the risk of wrist fractures; and (5) Calcium may reduce the risk of nonvertebral fractures; Docket No. 2004Q-0100

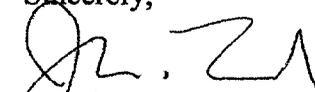
Dear Dr. Kevala:

This correspondence is to notify you that Emord & Associates, P.C., and its attorneys are relocating to a new address effective August 20, 2004 from our current Burke, Virginia address. Please update your records accordingly and direct all future correspondence to the address indicated below:

Emord & Associates, P.C.
1800 Alexander Bell Drive
Suite 200
Reston, VA 20191

In addition, please note that our telephone and telefax numbers will remain the same. Please feel free to contact us if you have any questions.

Sincerely,


Jonathan W. Emord
Claudia A. Lewis-Eng
Andrea G. Ferrenz
Kathryn E. Balmford
Karl M. Nobert

2004Q-0100

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