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May 15, 2006

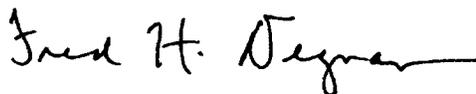
Michael M. Landa, Esq.
Deputy Director for Regulatory Affairs
Center for Food Safety and Applied Nutrition
Food and Drug Administration
5100 Paint Branch Parkway
College Park, MD 20740-3835

Re: Docket No. 2005Q-0298

Dear Mr. Landa:

I am writing on behalf of Nestlé USA ("Nestlé" or "the Company"). On Friday, May 12, the Company learned of your letter explaining the agency's denial of Nestlé's petition for the grant of a qualified health claim regarding the relationship between partially hydrolyzed whey protein in infant formula and the reduced risk of allergy. Since then numerous highly regarded physicians from the community of allergy experts have informed the Company of their opinion that the agency's decision is flawed, reflects a misunderstanding of the meaning and significance of the clinical data, information, and views upon which the petition was based, and works against the public interest. Nestlé shares these conclusions. Although terribly disappointed by the nature and outcome of the agency's evaluation of the Company's petition, Nestlé recognizes and values the roles process and dialogue play in matters like this. Accordingly, the Company has asked me to advise you that, in the near future and in a timely manner, it will request reconsideration of the decision and will provide the agency the necessary basis for concluding that reconsideration is warranted.

Sincerely,



Fred H. Degnan

cc: Dockets Management Branch

2005Q-0298

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