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March 7, 2005

MAR - 9
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Susan D. Brienza
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Via Federal Express

Dr. Susan Walker
Director, Division of Dietary Supplements Program
Office of Nutritional Products, Labeling & Dietary Supplements
Food and Drug Administration, Center for Food Safety and Applied Nutrition
5100 Paint Branch Parkway
College Park, MD 20740-3835

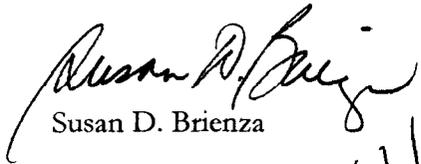
NDI Notification for Wheat germ-derived Ceramides

Dear Dr. Walker:

Enclosed you will find the original and two copies of a New Dietary Ingredient Notification for the ingredient Wheat germ-derived Ceramides. I am filing this on behalf of our client, Soft Gel Technologies, Inc., a dietary supplement, cosmetic, and R & D company located in Los Angeles, California. This Notification is being filed pursuant to Section 8 of the Dietary Supplement Health and Education Act, and 21 C.F.R. sec. 190.6, given that Wheat germ-derived Ceramides appears to be a new dietary ingredient. (However, this ingredient is derived from wheat germ and wheat germ oil, which were sold and consumed in the U.S. before January 1, 1958.) Also, pursuant to that regulation, you will find attached to this NDI Notification, copies of all of the articles and reports referenced and relied upon in this document.

Please notify me of the receipt of this Notification, by your office, at the address above or via e-mail. If you should have any questions about this Notification submission, please contact me at 303-894-6146, or at sbrienza@pattonboggs.com. Thank you in advance.

Sincerely,


Susan D. Brienza
91041

SDB:mb
Enclosures
cc: Ron Udell (with enclosures)