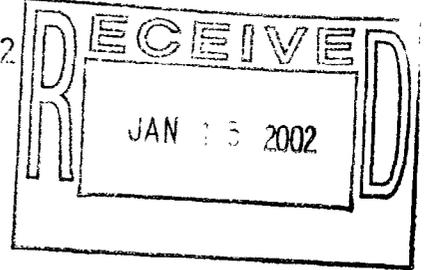




90 Orville Drive, Bohemia, NY 11716-2510 ■ Phone: (631) 567-9500 ■ Fax: (631) 218-7480

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

December 13, 2001

Dear Sir or Madam:

This letter will serve as a 30 day notification pursuant to Section 6 of the Dietary Supplement Health and Education Act of 1994 that NBTY Inc. is using the following statements on our Taurine supplements under one or more of the following brand names: American Health, Bioenergy Nutrients, Body Fortress, Good 'N Natural, Health's Finest, Heartland, HealthSmart Vitamins, HealthWatchers, Life's Finest, Natural Wealth, Nature's Bounty, Nutrition Headquarters, Nutrition Warehouse, Physiologics, Precision Engineered, Puritan's Pride, US Nutrition and Vitamin World:

- L-Taurine is one of 20 amino acids (protein building blocks) and is the most abundant free amino acid in the heart.
- L-Taurine can also be found in the brain, retina of the eyes and the skeleton.
- Among its many functions, L-Taurine plays a role in the anabolic processes in the muscle.

The above statements are accompanied by the required disclaimer pursuant to Section 6 of the Dietary Supplement Health and Education Act.

Sincerely,

Ona Scandurra, MS, RD

Director of Nutrition Communications

OS/tk

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