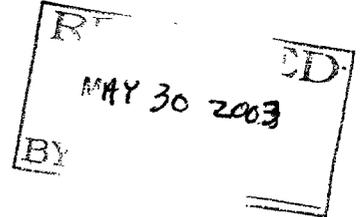


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May 21, 2003



Office of Nutritional Products
Labeling and Dietary Supplements (HFS-810)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
5100 Paint Branch Parkway
College Park, MD 20740

Re: **Notification Letter for Atkins Accel Dietary Supplement**

To Whom It May Concern:

This letter notifies the Food and Drug Administration that within the past 30 days our company has begun to market Atkins Accel Dietary Supplement, with the following structure/function claim included on the label and in labeling for the product:

Claims:

Chromium, Niacin, Green tea extract, Guggul extract, bladderwrack kelp, DL-phenylalanine and L-tyrosine to "support normal thyroid function".

Epigallocatechingallate, Yerba mate leaf extract, Brazilian guarana seed extract and Theobroma cacao seed extract to "promote thermogenesis and stimulate the body's natural ability to mobilize unwanted fat" and "enhance fat loss".

The brand name of the product is Atkins Accel Dietary Supplement.

It is hereby certified that the information in this notification is complete and accurate, and that our company has substantiation that the above statement is truthful and not misleading.

Very truly yours,

Atkins Nutritionals, Inc.

Paul Bruns, Ph.D.
Scientific Affairs Manager

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