

Lyons Health Products

PO Box 933, Dayton, NJ 08810 • Tel. 732-438-0745, Fax 732-438-1414
E-mail: LyonsHealth@AOL.com

1327 '04 APR -8 P1:49

February 09, 2004

Susan J. Walker, M.D.
Office of Nutritional Products, Labeling and Dietary Supplements (HFS 810)
Center for Food Safety & Applied Nutrition
FOOD & DRUG ADMINISTRATION
200 C Street NW
Washington, DC 20204

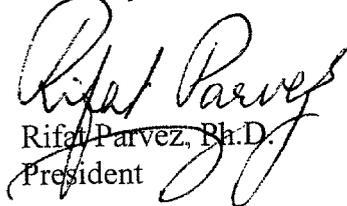
MAR 25 2004

Dear Dr. Walker,

As per your letter of January 15 pursuant to our 30-day DSHEA notification for CALPHOS-D tablets that was originally submitted on November 17, 2003, we have changed the statement on our product label to read as follows:

"Calphos-D tablets are specially formulated to provide the daily requirements of both calcium and phosphorus. Research has shown that inadequate phosphorus intake could limit the benefits of supplemental calcium in supporting bone health. This product supports strong bones by providing 100% of the Daily Values of both calcium and phosphorus."

Sincerely,


Rifat Parvez, Ph.D.
President

km

97S 0162

LET

13838

87821