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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

May 27, 2004

JUL 16 2004

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 Ester-C® 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, Herbal Authority, Life's Finest, Natural Wealth, Nature's Bounty, Nutrition Headquarters, Nutrition Warehouse, Precision Engineered, Puritan's Pride, US Nutrition and Vitamin World:

Ingredients: Vitamin C, Calcium, Rose Hips

- Helps support immunity.
- Healthy Joints.
- Cardiovascular Health.
- Good Vision.
- Immune System.
- Vitamin C works with Vitamin E, which is not found in this product, to support the immune system.
- Ester C® supports immune system health, healthy vision, antioxidant health and cardiovascular health.

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
Vice President, Nutrition Information

OS/mb

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