



0071 5 FEB - 12 160

January 6, 2005

Office of Nutritional Products  
Labeling and Dietary Supplements (HFS-810)  
Center for Food Safety and Applied Nutrition  
U.S. Food and Drug Administration  
5100 Paint Branch Parkway  
College Park, MD 20740-3835

Dear Sir or Madam;

This letter will serve as a 30-day notification, pursuant to 403 (r) (6) of the Federal Food, Drug & Cosmetic Act and regulations promulgated thereunder.

Product Manufacturer: IdeaSphere Inc.  
150 Motor Parkway  
Hauppauge, NY 11788

Text of statement being made: "metabolizes fat into energy"  
"supports cardiovascular function"

Dietary supplement ingredients: L-Carnitine.

Dietary supplement brand and name: Twinlab MEGA L-CARNITINE TABLETS

As required, enclosed are two photocopies of this notification.

The signee certifies that the information contained in this notice is complete and accurate, and that IdeaSphere Inc., has substantiation that the statements being made are truthful and not misleading.

Sincerely,

Myron Lyskanycz  
Vice President of Marketing  
IdeaSphere Inc.

97S 0162 LET 15441

Enclosures