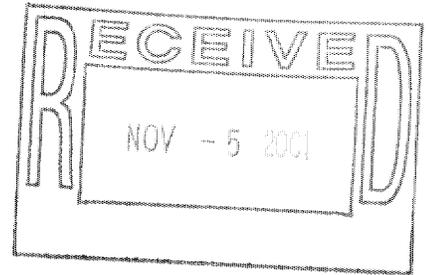




Innovative Nutrition Solutions
4414 '01 NOV 27 P1:37



October 24, 2001

Food and Drug Administration
Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
200 C Street, SW
Washington, DC 20204

Dear Sirs:

Notice is hereby given that Rexall Sundown, Inc. ("Sundown") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall brand name bearing the following statement(s) on the label and/or in the labeling:

Magnesium: [It] promotes a healthy heart and nervous system.

The undersigned certifies that the information contained in this notice is complete and accurate and that Sundown has substantiation that the statement is truthful and not misleading. Pursuant to § 101.93 (a)(1), two copies of this notification are enclosed.

Sincerely,

Deborah Shur Trinker, Esquire
Senior Vice President
Regulatory Affairs

Enclosure

975-0162 LET 8801

6111 BROKEN SOUND PKWY. NW • BOCA RATON, FLORIDA 33487
561-241-9400 • FAX 561-995-5188