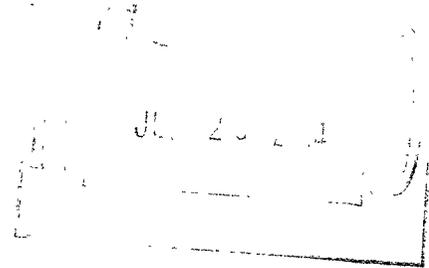


Source Naturals®
23 Janis Way
Scotts Valley, CA 95066

May 14, 2004

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



RE: Notification of Nutritional Support Statements

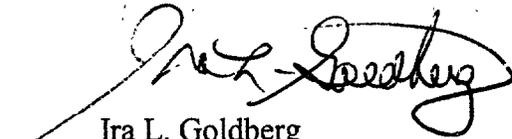
To whom it may concern:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of Vitamin D, a dietary supplement. Source Naturals® is the manufacturer of Vitamin D.

Statements being made in the labeling of Vitamin D

- 1) New research indicates that modern indoor lifestyles may lead to a widespread increase in vitamin D deficiency.
- 2) Scientists are discovering that vitamin D is an important hormone precursor that supports immune response and helps regulate the health of at least 20 different tissues, including the nervous system and joints.
- 3) It also plays an important role in regulating cell growth, insulin levels, and bone formation.

To the best of my knowledge and belief, and based upon information available at the time of the execution of this notice, I certify that the above information is accurate and complete. Source Naturals® possesses substantiation that the statements are truthful and not misleading.


Ira L. Goldberg
President, Source Naturals®

97S 0162

LET

14158

88780