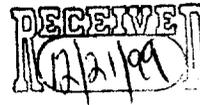




american nutraceutical
products · inc

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December 10, 1999

Dr. Elizabeth Yetley
Director, Office of Special Nutritionals
200 C Street SW
Washington D.C. 20204

Dear Dr. Yetley:

We are offering for sale the following product Pure Gels Coenzyme Q₁₀, with the following Structure/Function claim: Supports Cardiovascular Health and Promotes Energy. The supporting side panel story is: Our coenzyme Q₁₀ is a superior soft gelatin formulation. Made only with CoQsol™ coenzyme Q₁₀. CoQsol™ is clinically proven to have superior absorption to dry, powder coenzyme Q₁₀ formulas. Coenzyme Q₁₀ helps maintain heart health while promoting cellular energy production.

The FDA disclaimer will also appear on the label.

Sincerely,

Katie Ferren
Marketing Director

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The Mass Market Division of Soft Gel Technologies, Inc. (SGTI)

Headquarters: 6990 Bandini Blvd. • Los Angeles, CA 90040 • Toll Free: (888) 809-0709 • Fax: (323) 721-9601
Sales: 1979 Sidesaddle Way • Roseville, CA 95661 • Phone: (916) 774-1476 • Fax: (916) 774-1479