

INSTITUTE OF SHORTENING AND EDIBLE OILS, INC.

1750 NEW YORK AVENUE, N.W., SUITE 120

WASHINGTON, D.C. 20006

PHONE (202) 783-7960

FAX (202) 393-1367

EMAIL INFO@ISEO.ORG

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Division of Dockets Management
(HFA-305)
Food and Drug Administration
5630 Fishers Lane, Room 1061
Rockville, MD 20852

REQUEST FOR EXTENSION OF COMMENT PERIOD

Re: [Docket No. 2006N-0168] Food Labeling: Revision of Reference Values and
Mandatory Nutrients; Advance Notice of Proposed Rulemaking
72 FR 62149 (November 2, 2007)

Dear Sir/Madam:

The Institute of Shortening and Edible Oils (ISEO) respectfully requests that FDA extend the comment period for the docket noted above for an additional ninety days, until April 30, 2008. Extending the comment period to allow a total of 180 days would permit the interested public to respond fully to the questions contained in the Advance Notice of Proposed Rulemaking (ANPR).

ISEO is a trade association representing the refiners of edible fats and oils in the U.S. ISEO's 20 member companies are responsible for about 95% of the total fats and oils processed (26 billion pounds annually) in the U.S. These oils/fats are used in shortenings, salad and cooking oils, margarines and spreads, specialty fats, and as ingredients in a wide variety of food products.

ISEO notes that the issues contained in the ANPR are complex and require very thorough evaluation and analysis to develop responses to the questions raised by FDA. This time-consuming process has been further complicated by the challenges brought by the holiday season. Timing of the notice has made ISEO's efforts to coordinate a response from its collective membership more difficult.

For the reasons noted above, ISEO respectfully requests that FDA extend the comment period until April 30, 2008. An expeditious response to this request would be greatly appreciated.

Sincerely,



Robert L. Collette
President

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