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Office of Nutritional Products  
Labeling & Dietary Supplements  
Center for Food Safety and Applied Nutrition  
Food and Drug Administration  
5100 Paint Branch Parkway  
College Park, MD 20740-3835

December 14, 2004 120 214

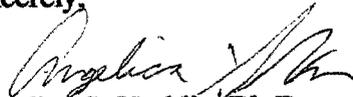
Dear Sir or Madam:

This letter will serve as a 30-day notification pursuant to Section 6 of the Dietary Supplement Health and Education Act of 1994 that NBTY Inc. is using the following statements on our L-Taurine supplements under the PhysioLogics brand name:

- Supports Cardiac Muscle Function.
- L-Taurine is an amino acid-like compound and a component of bile acids.
- L-Taurine is one of the most abundant free amino acids in the heart, brain and muscle, and is involved in a broad spectrum of metabolic processes.

The above statements are accompanied by the required disclaimer pursuant to Section 6 of the Dietary Supplement Health and Education Act.

Sincerely,

  
Angelica S. Vrablic, Ph.D.  
Manager, Nutrition Research

ASV/mb

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