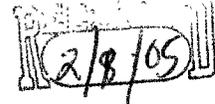


Vital Healthcare Product Corp
147-12 27th Ave
Flushing, NY 11354

Dec 23, 2004

Division of Standards and Labeling Regulations
Office of Nutritional Product, Labeling, and
Dietary Supplements (HFS-820)
Center for Food Safety and Administration
5100 Paint Branch Parkway
College Park, MD 20740-3855



Dear Sir or Madam:

Please be notified that Vital Healthcare Product Corp is going to market a dietary supplement in the follows manner:

1. Company name and address:

Vital Healthcare Product Corp.
147-12 27th Avenue
Flushing, NY 11354

2. Contact: Hubert Yao

3. Product:

- Name: Vital Lingzhi (Ganoderma Lucidum)
- Ingredients: 100% Ganoderma Lucidum Spores

4. Instruction:

- Ganoderma Lucidum is a woody mushroom and a valuable herb in China and Japan, it has been known in China for over 4000 years as Lingzhi. The main effective substances of Ganoderma Lucidum exist in its spores. This product is a pure spore powder of Ganoderma Lucidum.

5. Label:

- See attachment

Thank you for reviewing and if you need more information, please let me know.

Sincerely

A handwritten signature in cursive script that reads "Hubert Yao".

Hubert Yao Ph.D
Representative
Vital Healthcare Product Corp

97S 0162

LET

15570

100%
NATURAL
Herbal

Scientists have demonstrated that Lingzhi has the following effects:

- Stimulates and enhances the immune system.
- Suppresses and prevents malignant cells.
- Anti-aging; maintaining a youthful constitution.

This product is a pure spore powder of Lingzhi whose spores which have been broken down by advanced biological processes, making it more effective than other products of its kind.

** This statement has not been evaluated by the FDA. This product is not intended to diagnose, treat, cure, or prevent any disease.

Vital LINGZHI

(Ganoderma Lucidum Spores)

300 mg

High Potency
Herbal Supplement

30 Capsules

SUPPLEMENT FACTS

Serving Size: 3 - 6 Capsules

	Amount Per Capsule	% Daily Value
Ganoderma Lucidum Spores	300 mg	*

* % Daily Value not established.

Ingredients: Pure ganoderma lucidum spores

Directions:

- (1) Take 3 - 6 capsules twice daily.
- (2) Store in a cool dry area; avoid direct sunlight.
- (3) Keep out of reach from children.

Vital Health Care Product Corp.
Flushing, NY 11354 U.S.A.

Distributed by: Vital Health Care Product Corp.
Flushing, NY 11354 U.S.A.