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October 4, 2005

Office of Nutritional Products
Labeling and Dietary Supplements (HFS-810)
Center for Food Safety and Applied Nutrition
U.S. Food and Drug Administration
5100 Paint Branch Parkway
College Park, MD 20740-3835

OCT - 5 2005

Dear Sir or Madam;

This letter will serve as a 30-day notification, pursuant to 403 (r) (6) of the Federal Food, Drug & Cosmetic Act and regulations promulgated thereunder.

Product Manufacturer: IdeaSphere Inc.
150 Motor Parkway
Hauppauge, NY 11788

Text of statement being made: "nutritionally supports weight loss"

Dietary supplement ingredients: L-Carnitine

Dietary supplement brand and name: Twinlab MEGA L-CARNITINE LIQUID

As required, enclosed are two photocopies of this notification.

The signee certifies that the information contained in this notice is complete and accurate, and that IdeaSphere Inc., has substantiation that the statement being made is truthful and not misleading.

Sincerely,

Richard H. Neuwirth
General Counsel
IdeaSphere Inc.
150 Motor Parkway
Hauppauge, N.Y. 11788

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Enclosures