Horizon Nutraceuticals P.O. Box1806 Santa Cruz, CA 95061

December 28, 2000

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Office of Special Nutritionals (HFS-450) Center for Food Safety and Applied Nutrition Food and Drug Administration 200 C St. SW., Washington, D.C. 20204

JAN - 8 2001

RE: Notification of Nutritional Support Statements

Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of **Beta Carotene**, a dietary supplement. Horizon@ is the manufacturer of **Beta Carotene**.

Statements being made in the labeling of **Beta Carotene**:

(1) The body converts Beta Carotene, a non-toxic vitamin a precursor ("building block") to vitamin A, as needed. Vitamin A is essential for the body's immune systems, as well as for reproduction, growth and vision. Beta carotene is also a major component of the body's natural antioxidant defenses against free radicals.

To the best of my knowledge, and based upon information and belief present at the time of the execution of this notice, I certify that the above information is accurate and complete. Horizon possesses substantiation that the statements are truthful and not misleading.

1ra L. Goldberg

President, Horizon Nutraceuticals

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