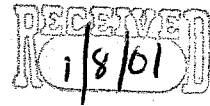


Horizon Nutraceuticals
P.O. Box 1806
Santa Cruz, CA 95061

3311 01 MAR 16 A655



December 4, 2000

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

RE: Notification of Nutritional Support Statements

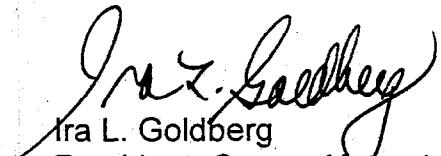
Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of **MSM**, a dietary supplement. Horizon[®] Nutraceuticals is the manufacturer of **MSM**.

Statements being made in the labeling of MSM:

- (1) MSM is a naturally occurring form of organic sulfur, which plays a critical role in maintaining the integrity and elasticity of connective tissues.
- (2) MSM is an important component of proteins found throughout the body, such as in hair, nails, skin and tendons.

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. Source Naturals possesses substantiation that the statements are truthful and not misleading.


Ira L. Goldberg
President, Source Naturals, Inc.

97S 0162

LET 7092

A handwritten signature or set of initials, possibly "R. S.", written in dark ink.

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