Source Naturals, Inc. Scotts Valley, CA 95066

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December 5, 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 Taurine Powder, a dietary supplement. Source Naturals[®] is the manufacturer of Taurine Powder.

Statements being made in the labeling of Taurine Powder:

(1) Inhibitory neurotransmitter.

(2) Taurine is a soothing, inhibitory neurotransmitter and plays a major role in stabilizing the heartbeat and electrical activity of the nerves.

(3) Taurine is also necessary for the proper functioning of the "sodium/potassium ATP-ase pump" which regulates the ion balance between the cells and the extracellular fluid that surrounds them.

(4) This critically important "pump" actually uses 7% to 40% of the ATP energy our bodies produce.

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.

1ra L. Goldberg

President, Source Maturals, Inc.

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