

Source Naturals, Inc.
Scotts Valley, CA 95066

December 5, 2000

3346 01 MAR 16 11/8/01

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

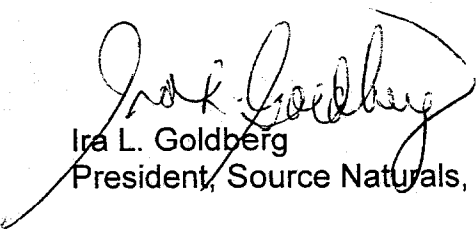
Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of Taurine, a dietary supplement. Source Naturals® is the manufacturer of Taurine.

Statements being made in the labeling of Taurine:

- (1) Calming 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.


Ira L. Goldberg
President, Source Naturals, Inc.

72958

97S 0162

LET 7127

74382