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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

RE: Notification of Nutritional Support Statements

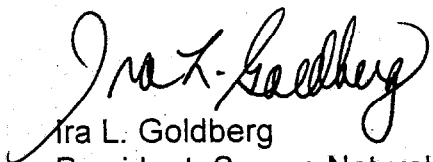
Dear Sir or Madam:

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

Statements being made in the labeling of MSM:

- (1) MSM serves as an important source of bioavailable dietary sulfur, a mineral that plays a critical role in maintaining the integrity and elasticity of connective and other tissues. It is an important component of proteins found throughout the body, such as in hair, nails, skin and tendons. Vitamin C is necessary for the formation of connective tissue, and for amino acid metabolism and hormone synthesis, and is a key factor in the body's immune system. MSM is a naturally occurring form of organic sulfur found mainly in protein-rich foods such as eggs, fish and lean meat. Taking MSM throughout the day helps to replenish the body's supply of sulfur.

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.

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