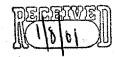
Horizon Nutraceuticals P.O. Box 1806 Santa Cruz, Ca 95061

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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 **Heart Smart**, a dietary supplement. Horizon[®] is the manufacturer of **Heart Smart**.

Statements being made in the labeling of Heart Smart:

(1) Heart Smart is a comprehensive nutritional formula for the support of normal heart function and blood circulation.

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.

Ira L. Goldberg

President, Horizon Nutraceuticals

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