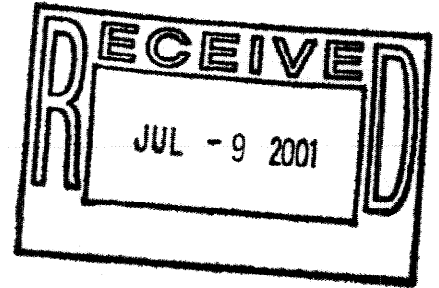


Carlson[®]

7059 '01 JUL 31 P2:46

May 15, 2001



Office of Special Nutritional (HFS-450)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
200 C St. SW
Washington, D.C. 20204

Dear Sir or Madam:

I hereby notify the Food and Drug Administration (FDA) of the use of a statement of nutritional support in the labeling of Carlson Super C Plus and C-Gels. Carlson Division of J. R. Carlson Laboratories, Inc., Arlington Heights, Illinois 60004, is the distributor of Carlson Super C Plus and C-Gels.

Statement being made in the labeling of the above mentioned Carlson product:

“Supports the normal functions of the immune system, helps maintain healthy capillaries, teeth, gums, bones and promotes normal collagen production.”

To the best of my knowledge, and based upon information and belief present at the time of the executing of the notice, I certify that the above information is accurate and complete; and that J.R. Carlson Laboratories, Inc. possesses substantiation that the statements are truthful and not misleading.

J.R. Carlson Laboratories, Inc.

By Susan Carlson
Susan Carlson, Vice President

975 0162

LET 8256

76708