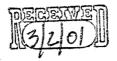


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February 26, 2001

Office of Special Nutritionals (HFS-450) Center for Food Safety and Applied Nutrition Food and Drug Administration 200 C Street SW Washington, DC 20204



Dear Food and Drug Administration,

Herbalist & Alchemist, Inc., manufacturer, located at 51 South Wandling Ave., Washington, NJ 07882 is marketing the following product:

Yellow Earth Tea

tea

bearing a structure/function claim of: Tonifies Stomach / Spleen
Meridian

We have substantiation to support this claim.

Sincerely,

William Hoover

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