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

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December 4, 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

JAN - 8 2001

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 **Coenzyme Q10**, a dietary supplement. Horizon[®] is the manufacturer of **Coenzyme Q10**.

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Statements being made in the labeling of Coenzyme Q10:

(1) Coenzyme Q10 is a crucial component in the primary energy production cycle. Research indicates that supplementation with this nutrient may provide antioxidant protection and support normal heart function.

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.

L. Goldbera

President, Horizon Nutraceuticals

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