

Horizon Nutraceuticals
P.O. Box 1 806
Santa Cruz, CA 95061

December 28, 2000

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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

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 B Complex™**, a dietary supplement. Horizon@ is the manufacturer of **Coenzyme B Complex™**.

Statements being made in the labeling of **Coenzyme B Complex™**:

(1) B-Vitamins along with CoQ10, are the active components of thousands of enzyme systems. They work closely together to assist in fat and protein/amino acid metabolism, energy production, and nervous system 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.



Ira L. Goldberg
President, Horizon Nutraceuticals

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