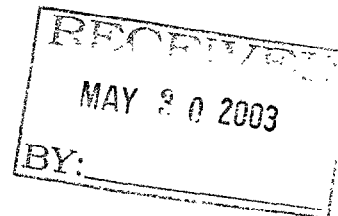


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May 21, 2003



Office of Nutritional Products
Labeling and Dietary Supplements (HFS-810)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
5100 Paint Branch Parkway
College Park, MD 20740

Re: **Notification Letter for Atkins Essential Oils Dietary Supplement**

To Whom It May Concern:

This letter notifies the Food and Drug Administration that within the past 30 days our company has begun to market Atkins Essential Oils Dietary Supplement, with the following structure/function claim included on the label and in labeling for the product:

Claims:

"Helps maintain cardiovascular health" and "Supports cholesterol levels already within the normal range" are supported by scientific evidence that is strong but not conclusive. These claims are supported by supplementation with Vitamin E, Docosahexainoic Acid and Eicosapentanoic Acid.

The claim "EFA's (essential fatty acids) also help maintain proper metabolic function, healthy joints and optimal immune system function" is supported by supplementation with alpha linoleic acid, gamma linolenic acid, linoleic acid and oleic acid.

The brand name of the product is Atkins Essential Oils Dietary Supplement.

It is hereby certified that the information in this notification is complete and accurate, and that our company has substantiation that the above statement is truthful and not misleading.

Very truly yours,

Atkins Nutritionals, Inc.

A handwritten signature in cursive script that reads "Paul Bruns".

Paul Bruns, Ph.D.
Scientific Affairs Manager

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