



FEB 8 2006

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Mr. Roger Friedman, Esq.  
Rutan & Tucker, LLP  
611 Anton Boulevard  
Fourteenth Floor  
Costa Mesa, California 92626-1931

Re: Docket No. 2005P-0376

Dear Mr. Friedman:

This is in response to your label submission for the product "Iceberg Water" in 16.9 fl oz and 33.8 fl oz sizes. The final labels, which will be used for the market test purposes for iceberg water that was announced in the Federal Register of October 3, 2005 (Docket No. 2005P-0376), have been reviewed and are acceptable for their intended use.

If you have further questions, please do not hesitate to contact us.

Sincerely yours,

Loretta A. Carey  
Consumer Safety Officer  
Food Labeling and Standards Staff  
Office of Nutritional Products, Labeling  
and Dietary Supplements

2005P-0376

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