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FEB 15 2006

Mark L. McGowan, Esq.
Vice President Law
The Quaker Oats Company
Quaker Plaza
555 West Monroe Street
Chicago, Illinois 60661-3716

RE: Health Claim Petition – To amend the health claim regulation (21 CFR §101.81) about soluble fiber from certain foods and risk of coronary heart disease. Docket No. 2006P-0069

Dear Mr. McGowan:

This letter is in reference to the subject health claim petition, dated November 4, 2005, and received by the Food and Drug Administration (FDA) on November 7, 2005. We informed you on December 22, 2005, that the date by which FDA would either file or deny your petition is February 15, 2006. We have completed our initial review of this petition and are filing it as specified in section 403(r)(4) of the Federal Food, Drug, and Cosmetic Act (the act). The filing date is February 15, 2006. The FDA Docket number assigned for your petition is 2006P-0069. The deadline for FDA to issue either a proposed rule or a denial decision will be May 16, 2006 (90 days from the date the petition is filed) unless a mutually agreed upon extension is met.

Please contact Dr. Tomoko Shimakawa at (301) 436-1461 if you have questions regarding this petition.

Sincerely yours,

Barbara O. Schneeman, Ph.D.
Director
Office of Nutritional Products, Labeling
and Dietary Supplements
Center for Food Safety
and Applied Nutrition

2006P-0069

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