

Source Naturals®
23 Janis Way
Scotts Valley, CA 95066

December 27, 2002

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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 08 2003

RE: Notification of Nutritional Support Statements

Dear Sir or Ma'am:

I hereby notify the Food and Drug Administration (FDA) of the use of statements of nutritional support in the labeling of Coenzyme Q10 VegaGels™ dietary supplement. Source Naturals® is the manufacturer of Coenzyme Q10 VegaGels™.

Statements being made in the labeling of Coenzyme Q10 VegaGels™:

- (1) Coenzyme Q10 VEGAGELS™ contain only potato starch and high quality vegetable oils, thus meeting the requirements for vegetarian food.
- (2) Research indicates that supplementation with coenzyme Q10 may support normal heart function, provide antioxidant protection, and maintain the health of the gums.
- (3) Coenzyme Q10 VEGAGELS provide a crucial component of the primary energy production cycle in a vegetarian softgel.

To the best of my knowledge and belief, and based upon information available at the time of the execution of this notice, I certify that the above information is accurate and complete. Source Naturals possesses substantiation that the statements are truthful and not misleading.


Ira L. Goldberg
President, Source Naturals®

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