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March 18, 2003

Food and Drug Administration Office of Special Nutritionals (HFS-450) Center for Food Safety and Applied Nutrition 200 C Street, SW Washington, DC 20204 MAR 8 1 2003

Dear Sirs:

Notice is hereby given that Rexall, Inc. ("Rexall") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall brand name bearing the following statement(s) on the label and/or in the labeling:

<u>Multi-Source Magnesium:</u> [For] healthy heart. [It] promotes a healthy heart and nervous system. It is essential for cell health, muscle contraction and energy production, as well as healthy bones and teeth. [It] is a balanced blend of magnesium carbonate and magnesium oxide for maximum benefit.

The undersigned certifies that the information contained in this notice is complete and accurate and that Rexall has substantiation that the statement is truthful and not misleading. Pursuant to § 101.93 (a)(1), two copies of this notification are enclosed.

Cordially,

Deborah Shur Trinker, Esq.

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Senior Vice President

Regulatory Affairs

Enclosures

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