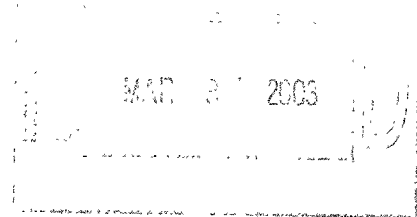


Rexall

March 18, 2003 1778 '03 APR -4 P4:30

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



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:

Ester C® 500: [For] healthy immune function. This exclusive formula contains a proprietary Bioflavonoid Complex and threonic acid to support the absorption and retention of vitamin C. Ester-C 500 helps promote healthy immune function and acts as a powerful antioxidant.

Ester-C® 1000: [For] healthy immune function. This exclusive formula contains a proprietary Bioflavonoid Complex and threonic acid to support the absorption and retention of vitamin C. [It] helps promote healthy immune function and acts as a powerful antioxidant.

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,

A handwritten signature in cursive script that reads "Deborah Shur Trinker".

Deborah Shur Trinker, Esq.
Senior Vice President
Regulatory Affairs

Enclosures

97S 0162 LET 11626

6111 Broken Sound Parkway, NW
Boca Raton • Florida 33487 • 561-241-9400 • Fax 561-995-5188