

 & Associates, P.C.

1800 ALEXANDER BELL DRIVE, SUITE 200  
RESTON, VA 20191

3058 5 AUG 11 11:59 AM  
1050 SEVENTEENTH STREET, N.W., SUITE 600  
WASHINGTON, DC 20036  
202.466.6937 • FAX 202.466.6938  
www.emord.com

August 3, 2005

**VIA US MAIL**

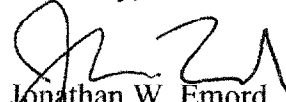
Dr. Kathy Ellwood  
Assistant Director for Nutrition Science  
CPK1  
5100 Paint Branch Parkway  
HPS-800  
College Park MD 20740

*Re: Calcium Dockets: 2004Q-0097, 2004Q-0098, 2004Q-0099, and 2004Q-0102.*

Dear Dr. Ellwood:

Our client, Marine Bio Co. Ltd. accepts FDA's request for a fifth extension of time until September 12, 2005 within which to issue its decision on our client's four pending qualified health claim petitions concerning calcium.

Sincerely,

  
Jonathan W. Emord  
Andrea G. Ferrenz

2004Q-0098

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