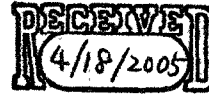


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APR 11 2005
April 11, 2005

VIA US MAIL

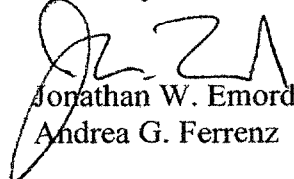
Dr. Kathy Ellwood
Assistant Director for Nutrition Science
CPK1
5100 Paint Branch Parkway
HPS-800
College Park MD 20740

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 third extension of time until May 24, 2005 within which its decision on four pending qualified health claim petitions concerning calcium.

Sincerely,


Jonathan W. Emord
Andrea G. Ferrenz

2004Q-0098

LET 9