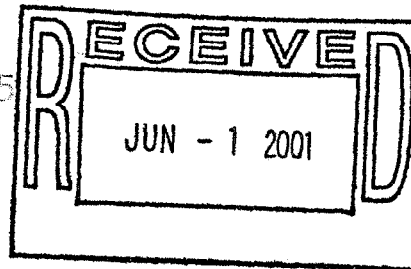




Innovative Nutrition Solutions

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May 31, 2001

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 pursuant to Section 403(r)(6) (21 U.S.C. § 343(r)(6)) of the Federal Food, Drug, and Cosmetic Act that Rexall Sundown, Inc. ("Sundown") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Sundown brand name bearing the following statement(s) on the label and/or in the labeling:

CoQ-10 Ultimate™: ...CoQ-10 is essential for your body to convert food into energy. Heart tissues have one of the highest concentrations of CoQ-10 in the body, and the heart needs to maintain adequate levels of CoQ-10 for optimum health. Sundown CoQ-10 Ultimate combines the patented Bio Solv® process with natural vitamin E to work together in promoting heart health and proper blood circulation. CoQ-10 and vitamin E provide powerful antioxidant protection to help protect cells from free-radical damage. Free radicals can cause cellular destruction and lead to premature aging. To maintain your health and promote a healthy heart.

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

Sincerely,

Deborah Shur Trinkler

Deborah Shur Trinkler, Esq.
Senior Vice President
Regulatory Affairs

Enclosure

975 0162 LET 8109

6111 BROKEN SOUND PARKWAY, NW • BOCA RATON, FL 33487
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