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August 18, 2004

Dr. Lisa F. Lubin
CFSAN, FDA
1110 Vermont Ave., NW
Room 1281
Washington, DC 20201

Re: Health Claim Petition – (1) Calcium and colorectal cancer; (2) Calcium and colon cancer; (3) Calcium and rectal cancer; (4) Calcium and breast cancer; and (5) Calcium and prostate cancer; (6) Calcium and colorectal, colon, rectal, breast, and prostate cancers; (7) Calcium and breast and prostate cancers; (8) Calcium and colorectal, colon and rectal cancers; (9) Calcium and anticarcinogenic effects in the colon, breast, and prostate; and (10) Calcium and recurrent colon polyps; Docket No. 2004Q-0097

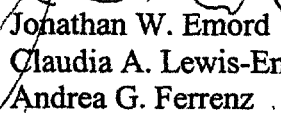
Dear Dr. Lubin:

This correspondence is to notify you that Emord & Associates, P.C., and its attorneys are relocating to a new address effective August 20, 2004 from our current Burke, Virginia address. Please update your records accordingly and direct all future correspondence to the address indicated below:

Emord & Associates, P.C.
1800 Alexander Bell Drive
Suite 200
Reston, VA 20191

In addition, please note that our telephone and telefax numbers will remain the same. Please feel free to contact us if you have any questions.

Sincerely,


Jonathan W. Emord
Claudia A. Lewis-Eng
Andrea G. Ferrenz
Kathryn E. Balmford
Karl M. Nobert.

2004Q-0097

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