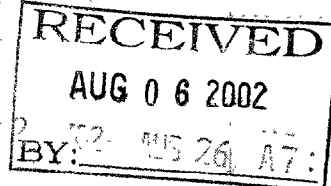


DEE CEE LABORATORIES, INC.

304 Dee Cee Court / P.O. Box 383
White House, Tennessee 37188-0383
Phone 615-672-4987



July 23, 2002

CERTIFIED MAIL
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Office of Special Nutritionals (HFS-450)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
200 "C" Street, S.W.
Washington, D.C. 20204

Dear Sir:

This notification is on behalf of Dee Cee Laboratories, Wonder Laboratories and Foster Regal Laboratories, manufacturer and distributors, 304 Dee Cee Court, White House, TN, 37188.

We intend to include the following statement of nutritional support on our MAGNESIUM & POTASSIUM, #875, a dietary supplement containing Magnesium and Potassium.

"Magnesium plays an essential role in maintaining proper bone mineralization and is involved in muscle contractions and nerve impulses. Potassium is essential for muscle activity and nerve transmission, mineral balance of the blood and works with sodium to regulate the body's water balance."

Please be advised that the information contained herein is, to the best of our knowledge and information, accurate. Our firm has information substantiating that the above statement is truthful and not misleading.

Respectfully submitted,
DEE CEE LABORATORIES, INC.

Harry F. Hester
Harry F. Hester, President

HFH/ss

magpot.fda

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