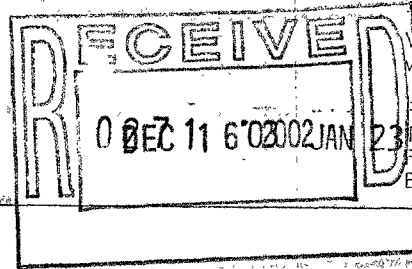




PHARMACEUTICALS WITH A MISSION



Advanced Vision Research
2 Alfred Street, Suite 200
Woburn, MA 01801
www.theratears.com
Phone: 781-932-8327
800-998-TEAR
Fax: 781-935-5075
Email: info@theratears.com

December 3, 2002

Office of Nutritional Products
Labeling and Dietary Supplements
(HFS-810)
Center for Food Safety and Applied Nutrition
Food and Drug Administration
200 C St. SW
Washington, DC 20204

Gentlemen:

This letter is being written to fulfill the requirements of 21 CFR Ch. 1, Subpart F, paragraph 101.93.

(i) Name and Address of manufacturer, packer or distributor:

Advanced Vision Research
12 Alfred St., Suite 200
Woburn, MA 01801

(ii) Text of Statement

Rejuvenates Eyes at Night for Morning Comfort

Nourishes Tears for Daytime Comfort

24-hour Dry-Eye Relief!

"The oil glands in the eyelid are critical to tear film structure and eye comfort. That's why I developed TheraTears Nutrition for Dry Eyes. TheraTears Nutrition for Dry Eyes provides a special blend of pharmaceutical grade Omega-3 essential fatty acids that your eyes, lids, and tear film need, but your body can't produce. Use TheraTears Nutrition for eye comfort upon awakening and continued eye comfort throughout the day!"

TheraTears Nutrition for Dry Eyes contains a special blend of Omega-3 essential fatty acids (patent pending). Omega-3s are essential fatty acids that your eyes, lids and tear film need to function their best but your body can't produce. Most of us don't get enough

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Lubricant Eye Drops

12/3/2002

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Omega-3s from our diet. The Omega-3s in TheraTears Nutrition come from premium Norwegian pharmaceutical grade fish oil that has been molecularly distilled for purity, and from pure organically grown cold-pressed flaxseed oil. TheraTears Nutrition is an essential part of any complete dry-eye relief program.

(iii) Name of the dietary supplement

Omega-3 Supplement with EPA and DHA-enriched Flaxseed Oil

(iv) Name of the dietary supplement (including brand name)

TheraTears Nutrition for Dry Eyes

The information on this notice is complete and accurate, and we have substantiation that the statement is truthful and not misleading.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey P. Gilbard, MD". The signature is written in a cursive style with a large initial "J".

Jeffrey P. Gilbard, MD  
Founder & CEO