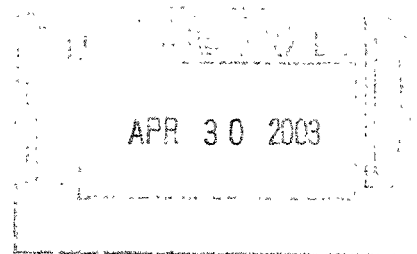




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Quality Health From God's Pharmacy

April 2, 2003



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

Re: Structure/Function Label Claim

This letter is to notify the Food and Drug Administration that within the past 30 days our company has begun to market **Cough Companion Tea** Dietary Supplement, with the following statement(s) of nutritional support included on the label:

Cough Companion's traditional combination of herbs support and strengthen the respiratory system and assist in keeping it clear of mucous build-up.* Soothing herbs for dry throats.*

The dietary ingredients of the product that are the subject of the above statement are:
Hollyhock flower, coltsfoot leaf, licorice root, High Mallow flower, fennel seed, plantain leaf, primrose herb, calendula flower.

It is hereby certified that the information in this notification is complete and accurate, and that our company has substantiation that the above statement(s) is truthful and not misleading.

Very truly yours,

Flora, Inc.

Janet Sperry
Compliance Coordinator
Labels & Packaging

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Flora, Inc.

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