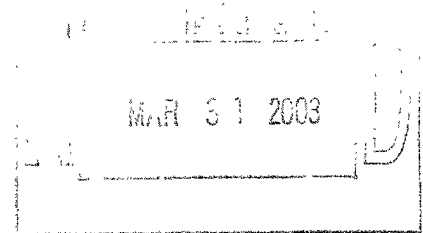


Rexall

1813 '03 APR -4 P4:31

March 18, 2003

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 that Rexall, Inc. ("Rexall") located at 6111 Broken Sound Parkway, N.W., Boca Raton, Florida 33487 has marketed a dietary supplement under the Rexall brand name bearing the following statement(s) on the label and/or in the labeling:

Flax Seed Oil: [For] healthy heart. [It] supports healthy cardiovascular and immune function. Flax Oil is one of nature's richest sources of omega-3 fatty acids, which must be supplied through the diet.

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

Cordially,

Deborah Shur Trinker, Esq.
Senior Vice President
Regulatory Affairs

Enclosures

975 0162

LET/1661