



UNITED STATES OF AMERICA
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

Division of Advertising Practices

Mary K. Engle
Associate Director

September 30, 2008

VIA FEDERAL EXPRESS

Gary L. Yingling, Esq.
K&L Gates LLP
1601 K Street, NW
Washington, DC 20006

Re: Leiner Health Products, Inc.
File No. 072-3188

Dear Mr. Yingling:

As you know, the staff of the Division of Advertising Practices of the Federal Trade Commission ("Commission") conducted an investigation of Leiner Health Products, Inc. ("Leiner") for possible violations of Section 5 and 12 of the Federal Trade Commission Act ("FTC Act"), 15 U.S.C. §§ 45 and 52. In particular, the investigation concerned the dietary supplements Airshield by Your Life and Air Armor ("Airshield Products"). Our inquiry focused on whether Leiner made unsubstantiated cold and flu prevention and treatment claims for the Airshield Products and whether Leiner provided to various retailer customers the means and instrumentalities for the commission of deceptive acts and practices by developing and providing advertisements, packaging, and promotional materials for them.

Based on this investigation, it appears to the staff that Leiner made the above-described unsubstantiated claims about its Airshield Products and falsely represented the scientific research supporting the claims about these products. Also, based on this investigation, it appears to the staff that Leiner provided to retailer customers the means and instrumentalities for the commission of deceptive acts and practices as noted above.

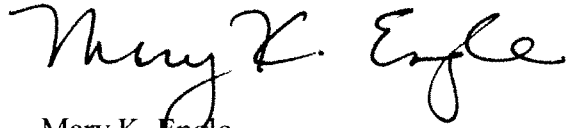
During the course of this investigation, Leiner filed a voluntary petition for bankruptcy under Chapter 11 of the United States Bankruptcy Code. Several months later, Leiner sold all or substantially all of its assets to NBTY, Inc. in a public auction and thereby ceased to exist as a corporate entity. Because of this development, further action by the Commission with regard to Leiner is no longer necessary. Accordingly, the investigation is closed.

This action is not to be construed as a determination that a violation of the FTC Act has

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not occurred, just as the pendency of an investigation should not be construed as a determination that a violation has occurred. The Commission reserves the right to take such further action as the public interest may require.

Very truly yours,

A handwritten signature in black ink, reading "Mary K. Engle". The signature is written in a cursive style with a large, looped initial "M".

Mary K. Engle
Associate Director for Advertising Practices