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*Rec'd 3/8/07
jb*

March 5, 2007

BY FEDERAL EXPRESS

Dr. James E. Hoadley
U.S. Food and Drug Administration
Office of Nutritional Products, Labeling and Dietary Supplements (CPK1)
Harvey W. Wiley Federal Building
5100 Paint Branch Parkway
Room 4A035
College Park, Maryland 20740-3835

Re: Isomaltulose Health Claim Petition (Docket 2006P-0487)

Dear Dr. Hoadley:

On behalf of our client, Cargill, Inc. (Cargill), we agree to the Food and Drug Administration's (FDA's) proposed 180-day extension, from the March 9, 2007 deadline until a September 5, 2007 deadline, for the Agency's decision regarding Cargill's isomaltulose noncariogenicity health claim petition.

We also request that, as authorized by 21 U.S.C. § 321(r)(7), FDA issue an interim final rule upon approving Cargill's petition. Publication of an interim final rule in lieu of a proposed rule would be consistent with FDA's previous treatment of the noncariogenicity health claim for tagatose. See 67 Fed. Reg. 71461 (Dec. 2, 2002).

If any questions arise regarding Cargill's petition, please contact me as soon as possible.

Sincerely,

Diane B. McColl

Diane B. McColl

DBM/dmh

2006P-0487

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