



CENTER FOR
Science IN THE
Public Interest

*The nonprofit publisher of
Nutrition Action Healthletter*

January 9, 2014

VIA OVERNIGHT DELIVERY

Miles D. White
Chairman and Chief Executive Officer
Abbott Laboratories
100 Abbott Park Road
Abbott Park, Illinois 60064-3500

Re: Abbott Laboratories, Inc.'s deceptive and misleading practices in
the marketing and sale of Ensure Nutrition Shakes

Dear Mr. White:

The Center for Science in the Public Interest ("CSPI") has identified illegal practices in the marketing and sale of Ensure Complete Nutrition Shake and Ensure Muscle Health Shake ("Ensure Complete," "Ensure Muscle," and collectively, "Ensure Shakes").¹ This letter details CSPI's findings and offers to discuss resolution before CSPI takes further legal action. Ultimately, if litigation became necessary, CSPI would seek an injunction prohibiting Abbott Laboratories, Inc. ("Abbott") from expressly or implicitly marketing Ensure Shakes as healthy beverages to consumers; making illegal and unauthorized Health Claims² and Structure/Function Claims;³ and representing that Ensure

¹ Abbott's retail line of Ensure Shakes includes Ensure Nutrition Shake, Ensure Plus Nutrition Shake, Ensure Muscle Health Shake, Ensure Complete Nutrition Shake, Ensure Clear Nutrition Drink, and Ensure High Protein Shake. This letter will only address Ensure Complete Nutrition Shake and Ensure Muscle Health Shake.

² A "Health Claim" is "any claim made on the label or in labeling of a food . . . that expressly or by implication . . . characterizes the relationship of any substance to a disease or health-related condition." 21 C.F.R. § 101.14(a)(1). Health Claims must be supported by "significant scientific agreement, among experts qualified by scientific training and experience to evaluate such claims." 21 C.F.R. § 101.14(c).

³ A "Structure/Function Claim" may "describe the role of a nutrient or dietary ingredient intended to affect the structure or function in humans or that characterize the documented mechanism by which a nutrient or dietary

Shakes can be used in the diagnosis, cure, mitigation, treatment, or prevention of disease. CSPI also may seek corrective advertising, restitution, damages, disgorgement, and attorneys' fees.

Facts Giving Rise to Abbott's Liability

Abbott markets⁴ Ensure Complete Nutrition Shake and Ensure Muscle Health Shake with a number of claims. On the Ensure website, Abbott promotes the products as "delicious snacks and meal replacements,"⁵ and on each label Abbott recommends that consumers drink two 8 fl. oz. bottles a day. In various advertisements, including the Ensure website, Abbott claims Ensure Complete contains "the right nutrients in the right amounts to help you stay strong" and provides "balanced nutrition and targeted muscle, heart, immune, and bone health benefits."⁶

Abbott specifies that Ensure Complete will "protect, preserve and promote muscle health" using "Revigor," the patented amino acid metabolite HMB;⁷ will "support heart health" with omega-3s; "promote digestive tract health" with prebiotics; and "support the immune system" with antioxidants.⁸ Ensure Muscle also contains "Revigor," and Abbott markets it using the same muscle Health Claims as Ensure Complete.⁹

ingredient acts to maintain such structure or function, provided that such statements are not disease claims." 21 C.F.R. § 101.93(f).

⁴ The terms "market" and "marketing" include all forms of marketing in all forms of media and venues, including without limitation: print advertisements, television and radio commercials, product labels, magazines, use of licensed characters, use of celebrities, viral marketing, websites, signage at restaurants, toys, advergames, sponsorships, school-based marketing (such as book covers and sponsored educational material), and kids clubs.

⁵ Ensure website, *Feeling Trapped by Three Squares a Day?*, www.ensure.com/nutrition-articles/feeling-trapped-by-three-squares-a-day (last visited Oct. 21, 2013).

⁶ Ensure website, Ensure Complete, www.ensure.com/products/ensure-complete-shakes (last visited Oct. 21, 2013).

⁷ Beta-hydroxy-beta-methylbutyrate.

⁸ *Id.*

⁹ Ensure website, Ensure Muscle Health, www.ensure.com/products/ensure-muscle-health-shakes (last visited Oct. 21, 2013).



- I. **Ensure Complete Nutrition Shake and Ensure Muscle Health Shake are misbranded due to misleading advertising and labeling.**
- A. **Abbott markets Ensure Complete and Ensure Muscle to consumers as healthy beverages without disclosing material information regarding their sugar and calorie content.**

Although Ensure was originally designed in 1973 as an “adult medical nutritional”¹⁰—a product used for sole-source nutrition and meal supplementation under medical supervision—Abbott has since expanded the sale of its liquid nutritional supplements beyond specialized medical use. Abbott now markets Ensure Shakes to healthy consumers, sells the product in grocery stores as a conventional food, and recommends it for personal consumption without a doctor’s supervision. In TV and print advertisements and on the Ensure website, Abbott positions its line of Ensure Shakes as part of a normal diet.

For example, Abbott states on the Ensure website that its products provide “an everyday way to take charge of your health,”¹¹ and that “Drinking Ensure daily is a habit that could help you feel better.”¹² In the print advertisement below, Abbott promotes Ensure Complete as a “New Year, New You!” product in *SmartSource* magazine, with the tagline “As part of a healthy

¹⁰ Abbott website, History Timeline, www.abbott.com/about/history.htm#1970 (last visited Oct. 21, 2013).

¹¹ Ensure website, Products, www.ensure.com (place mouse over ‘Products,’ located in the menu on left-hand side of the page, to see additional claims) (last visited Oct. 21, 2013).

¹² Ensure website, ‘One Ensure a Day for a Healthy Change’, www.ensure.com/lifestyle-articles/one-ensure-a-day (last visited Oct. 21, 2013).

diet” appearing at the bottom of the ad.

SmartSource
New Year, New You!
magazine

Try Now

**4 IN 1.
MORE IN ONE.**

1 simple choice for muscle, heart, immune, and bone support.

Ensure COMPLETE
nutrition shake
milk chocolate

MUSCLE	REVIGOR® & 13g protein
HEART	omega 3's (610mg ALA) to support heart health
IMMUNE	prebiotics* & antioxidants (vitamins C, E & Selenium)
BONE	calcium & vitamin D

*To help promote digestive tract health.
Available in milk chocolate and vanilla.

Ensure.com
© 2013 Abbott Laboratories
06136/January 2013 LITHO IN USA

Ensure Complete. Nutrition in Charge!
As part of a healthy diet.

Abbott Nutrition

In reality, the first ingredient in Ensure Complete and Ensure Muscle is water, followed by sugar and corn maltodextrin.¹³ Ensure Complete has 350 calories and Ensure Muscle has 250 calories per serving. If consumers follow Abbott’s recommendation to drink “2 bottles per day as part of a healthy diet,” they would consume up to 44 grams of sugar and 700 calories—more sugar than a can of Coke and more calories than four cans of Coke. These 44 grams of sugar are equal to 10 teaspoons, or more than the American Heart Association

¹³ The ingredient list on the Ensure Complete bottle lists corn maltodextrin as the second ingredient and sugar as the third ingredient by weight. The ingredient list on the Ensure Muscle bottle lists sugar as the second ingredient and corn maltodextrin as the third ingredient by weight.

recommends for a man (9 teaspoons) or a woman (6 teaspoons) to consume in an entire day.



Although Ensure Shakes may provide the caloric intake appropriate for a seriously ill patient unable to otherwise maintain a healthy weight—and thus might be marketed as medical foods (if they meet the requirements for labeling and marketing medical foods)—they are not in fact medical foods. Instead, Abbott markets these products to the general public as wholesome snacks suitable for twice daily consumption by healthy adults.

Under the Federal Food, Drug, and Cosmetic Act ("FDCA"), a food is misbranded if "its labeling is false or misleading in any particular,"¹⁵ including failure "to reveal facts material . . . with respect to consequences which may result from use of the article to which the labeling or advertising relates under the conditions of use prescribed in the labeling or advertising thereof or under

¹⁴ Ensure Complete is depicted in the top images. Ensure Muscle is depicted in the bottom images.

¹⁵ FDCA § 403(a)(1).

such conditions of use as are customary or usual.”¹⁶ Abbott’s Ensure Shakes are misleading in particular because they are marketed to healthy adults as wholesome beverages suitable for twice daily consumption. It is deceptive for Abbott to highlight all the ways Ensure Shakes will help consumers “take charge of [their] health” while failing to disclose the material fact that healthy adults who consume Ensure Shakes twice a day as directed, without otherwise reducing their caloric and sugar intake, will overshoot their daily consumption of calories¹⁷ and sugar¹⁸ by a wide margin.

B. Abbott deceives consumers regarding the omega-3 content of Ensure Complete.

In addition to the deceptive marketing of Ensure Shakes as healthy beverages suitable for casual consumption by healthy adults, Abbott further misleads consumers by conflating ALA, DHA, and EPA omega-3s¹⁹ in advertisements for Ensure Complete.

¹⁶ FDCA § 201(n).

¹⁷ U.S. Dep’t of Health & Human Services (“HHS”), United States Dep’t of Agriculture (“USDA”) 2010 Dietary Guidelines for Americans recommends that healthy adults consume between 1,600 and 3,000 calories a day, based on their age, gender, and activity level. Dietary Guidelines for Americans, Appendix 6, *available at* www.cnpp.usda.gov/Publications/DietaryGuidelines/2010/PolicyDoc/PolicyDoc.pdf.

¹⁸ *Id.* at Appendix 10. The Dietary Guidelines recommend that adults consuming between 1,600 and 3,000 calories a day limit daily sugar consumption to 6 g to 30 g a day, depending on their age, gender, and activity.

¹⁹ “There are two major types of omega-3 fatty acids in our diets: One type is alpha-linolenic acid (ALA), which is found in some vegetable oils, such as soybean, rapeseed (canola), and flaxseed, and in walnuts. ALA is also found in some green vegetables, such as Brussels sprouts, kale, spinach, and salad greens. The other type, eicosapentaenoic acid (EPA) and docosahexaenoic acid (DHA), is found in fatty fish. The body partially converts ALA to EPA and DHA.” <http://www.hsph.harvard.edu/nutritionsource/omega-3>.



The screen shot above is from a video advertisement for Ensure Complete.²⁰ In the advertisement, Abbott uses a steak of salmon named “Henry Heart” to highlight Ensure Complete’s “heart-healthy” omega-3s which Abbott claims “support heart health.”²¹ The advertisement does not clarify that the omega-3s naturally found in salmon are DHA and EPA, while the omega-3 present in Ensure Complete is the plant-derived ALA.²²

DHA and EPA have been shown to provide heart health benefits, but the evidence for ALA is less clear. “Does alpha-linolenic acid intake reduce the risk of coronary heart disease? A review of the evidence,” a 2005 review by an expert at the Brigham and Women's Hospital and Harvard Medical School, found that, “although substantial evidence indicates that consumption of long-chain n-3 [omega-3] polyunsaturated fatty acids from seafood reduces the risk of coronary heart disease (CHD), the effect of ALA intake on CHD risk is less well-established.”²³ A 2012 systematic review and meta-analysis of the evidence regarding the effect of ALA on cardiovascular risk concluded that there remains a “need for additional well-designed observational studies and large randomized

²⁰ iSpot.tv, *Ensure TV Spot, 'Game Show'*, www.ispot.tv/ad/7Y0s/ensure-game-show (last visited Oct. 18, 2013).

²¹ Ensure website, *Ensure Complete*, www.ensure.com/products/ensure-complete-shakes (last visited Oct. 21, 2013).

²² HHS, USDA, *Dietary Guidelines for Americans 2010*, at Appendix 16.

²³ Dariush Mozaffarian, *Does alpha-linolenic acid intake reduce the risk of coronary heart disease? A review of the evidence*, 11 *ALT. THERAPIES IN HEALTH & MEDICINE* 24-30; quiz 31, 79 (May-June 2005).

clinical trials to evaluate the effects of ALA on CVD [cardiovascular disease].”²⁴ The American Heart Association recommends eating foods that contain ALA but notes “more studies are needed to show a cause-and-effect beneficial relationship between ALA and heart disease.”²⁵

Mirroring these conclusions, FDA’s Qualified Health Claim for omega-3s covers DHA and EPA, but tellingly does not include ALA. Abbott’s marketing of ALA as a beneficial omega-3—while failing to disclose the important difference between the valuable DHA and EPA naturally found in fish and algae and the ALA added to Ensure Complete—is both deceptive and in violation of FDCA §§ 403(a)(1) and 201(n).

II. Abbott’s “support heart health” claim for Ensure Complete is an unauthorized and illegal Health Claim and an illegal claim of disease prevention.

Abbott’s “support heart health” claim, which is included on all Ensure Complete labels, suggests that a relationship exists between Ensure Complete and heart disease. As this letter will demonstrate below, this claim is not covered by any FDA authorized Health Claim and therefore constitutes an unauthorized and illegal Health Claim. This makes Ensure Complete an unapproved new drug.

A. Abbott’s “support heart health” claim is an unauthorized and illegal Health Claim.

In the same advertisement discussed above, a bottle of Ensure Complete reassures Henry Heart, the steak of salmon, “My omega-3s never skip a beat.”²⁶ By prominently placing the “Omega 3’s [sic] (610 mg ALA) support heart health” claim on every Ensure Complete bottle and using salmon in its commercials—a food the 2010 Dietary Guidelines for Americans states can contribute to the prevention of heart disease²⁷—Abbott is making a Health Claim about its product. Abbott’s “support heart health” claim constitutes a Health Claim because it “characterize[s] the relationship of any substance”—in this case,

²⁴ An Pan, et al., *α-Linolenic acid and risk of cardiovascular disease: a systematic review and meta-analysis*, 96 AM J CLIN NUTR 1262-1273 (Dec 2012).

²⁵ American Heart Association website, ‘Fish 101’, www.heart.org/HEARTORG/GettingHealthy/NutritionCenter/Fish-101_UCM_305986_Article.jsp (last visited Oct. 22, 2013).

²⁶ iSpot.tv, *Ensure TV Spot, ‘Game Show’*, www.ispot.tv/ad/7Y0s/ensure-game-show (last visited Oct. 18, 2013).

²⁷ HHS, USDA, *Dietary Guidelines for Americans 2010*, at 39.

ALA—“to a disease or health-related condition”—in this case, heart health.²⁸

A Health Claim can only be made if (1) FDA has expressly authorized the claim by regulation, or (2) if the claim is based on authoritative statements of certain federal health agencies, FDA has been notified of the claim, and FDA has not expressed an objection to its use.²⁹ If these requirements are not met, the claim is considered an illegal claim of disease prevention—an unauthorized Health Claim.

Abbott attributes its “support heart health” claim to the ALA omega-3s that fortify the shake. However, (1) of the 12 permissible Health Claims that FDA has authorized,³⁰ not one covers claims linking omega-3s and heart disease and (2) no federal health agency has made an authoritative statement on the role of ALA omega-3s on heart health. Therefore, Abbott’s “support heart health claim” is an unauthorized Health Claim.

B. Abbott’s “support heart health” claim constitutes an illegal claim of disease prevention, rendering Ensure Complete an unapproved new drug.

By claiming that Ensure Complete can “support heart health,” Abbott is therefore suggesting that Ensure Complete can cure, mitigate, treat, or prevent heart disease. However, as demonstrated in the previous section of this letter, Ensure Complete does not meet the legal requirements for food products making Health Claims. Since no authorized Health Claim covers Abbott’s representations, the statement is an illegal claim of disease prevention, rendering Ensure Complete an unapproved drug within the meaning of section 505 of the FDCA,³¹ and making the sale of Ensure Complete with the “support heart health” claim illegal under federal, as well as state, law.

III. Abbott’s “support the immune system” claim for Ensure Complete is an unauthorized and illegal Health Claim and an illegal claim of disease prevention.

On the Ensure website and in various advertisements, Abbott claims that Ensure Complete will “support the immune system.” The claim is also

²⁸ 21 C.F.R. § 101.14(a)(1). “A disease or health-related condition” includes “damage to an organ, part, structure, or system of the body such that it does not function properly (e.g., cardiovascular disease), or a state of health leading to such dysfunctioning.” 21 C.F.R. § 101.14(a)(5).

²⁹ FDCA § 403(r)(3).

³⁰ 21 C.F.R. §§ 101.72-101.83.

³¹ A food is considered a drug if it is “intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease.” 21 U.S.C. § 321(g)(1)(B).

implied on each bottle, which prominently features the word “immune” next to the words “muscle,” “heart,” and “bone” in a list of the product’s advertised benefits. This claim suggests that a relationship exists between Ensure Complete and compromised immune system health. As will be demonstrated below, this claim is not covered by any FDA authorized Health Claim and therefore constitutes an unauthorized and illegal Health Claim, making Ensure Complete an unapproved new drug.

A. Abbott’s “support the immune system” claim is an unauthorized and illegal Health Claim.

On the Ensure website, Abbott claims that Ensure Complete contains “Immune Balance,” which “consists of prebiotic fiber (scFOS) for digestive tract health and antioxidants (vitamins C & E and Selenium) to help support the immune system.”³² By claiming that Ensure Complete will “support the immune system,” Abbott conveys to consumers that a relationship exists between Ensure Complete and compromised immune system health.

Consumers interpret immunity claims to mean that drinking Ensure Complete will help them get sick less often. Previous research conducted by the FTC has shown that “reasonable consumers may interpret an advertisement to mean that the product will reduce the likelihood of getting [the disease], even if respondent includes language indicating that the science supporting the effect is limited in some way.”³³ Consumers thus interpret the claim “support the immune system” to mean disease prevention.

This claim therefore constitutes a Health Claim. As outlined in the previous section, Health Claims include express statements, symbols, vignettes, or other forms of communication that “suggest, within the context in which they are presented,” that a relationship exists between a food and a disease or health-related condition.”³⁴ Abbott’s “support the immune system” claim is a Health Claim because the words “support the immune system” suggest, within the context in which they are presented, that there is a relationship between Abbott’s Ensure Complete and a reduction in the likelihood of getting sick.

Abbott attributes its “support the immune system” claim to the prebiotic fiber and antioxidants that fortify the shake. However, FDA has neither expressly authorized a Health Claim nor recognized the authoritative statement of any federal health agencies regarding the impact of antioxidants on immune system

³² Ensure website, Frequently Asked Questions, www.ensure.com/nutrition-faq (last visited Oct. 21, 2013).

³³ The Dannon Company, Inc., FTC File No. 0823158, Analysis of Proposed Consent Order to Aid Public Comment (Dec. 15, 2010).

³⁴ 21 C.F.R. § 101.14(a)(1).

function.³⁵ Abbott's "support immune system" claim is consequently unauthorized and illegal.

B. Abbott's "immune support" claim makes Ensure Complete an unapproved new drug.

As demonstrated in the previous section of this letter, Ensure Complete fails to meet the legal requirements for food products making Health Claims. By claiming that Ensure Complete will "support the immune system," Abbott is "characterizing the relationship of any substance"—in this case, prebiotics and antioxidants—"to a disease or health-related condition"—in this case, compromised immune systems and the illnesses that might lead to—and is therefore suggesting that Ensure Complete will cure, mitigate, treat, or prevent disease. Since Abbott's representations are not covered by an authorized Health Claim, Ensure Complete is an unapproved drug within the meaning of section 505 of the FDCA,³⁶ making the sale of Ensure Complete with the "support the immune system" Health Claim illegal under federal, as well as state, law.

IV. Abbott's "rebuild muscle and strength" and "protect, preserve and promote muscle health" claims for Ensure Complete and Ensure Muscle Health are impermissible Structure/Function Claims.

On the Ensure website and in various advertisements, Abbott claims that "Revigor" will "protect, preserve and promote muscle health"³⁷ and markets both Ensure Complete and Ensure Muscle with the following copy:

Over 40? Every 10 years you could be losing 8% of your muscle mass. Exercise alone might not be enough to fight that off. But you can show muscle loss who's boss! [Ensure Complete/Ensure Muscle Health] has Revigor, the amino acid metabolite HMB, and protein to help rebuild muscle and strength naturally lost over time.³⁸

Abbott expressly makes this claim on every Ensure Muscle label and implies it on each Ensure Complete bottle, which prominently features the word "muscle" next to the words "immune," "heart," and "bone" in a list of the benefits the product will deliver.

³⁵ FDCA § 403(r)(3).

³⁶ A food is considered a drug if it is "intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease." 21 U.S.C. § 321(g)(1)(B).

³⁷ Ensure website, *How Revigor Works*, www.ensure.com/products/how-revigor-works (last visited Oct. 21, 2013).

³⁸ *Id.*

These claims constitute Structure/Function Claims because they “describe the role of a nutrient or dietary ingredient intended to affect the structure or function in humans or that characterize the documented mechanism by which a nutrient or dietary ingredient acts to maintain such structure or function.”³⁹ In this case, Abbott is describing the purported ability of its patented amino acid in rebuilding and strengthening muscle structure and function.

Abbott’s “rebuild muscle strength” and “protect, preserve and promote muscle health” claims are impermissible Structure/Function Claims because they fail to meet the substantiation requirement set forth above. According to an article published in CSPI’s *Nutrition Action Healthletter* in November 2012, Abbott misrepresents the studies on its patented amino acid metabolite HMB. Studies, conducted by authors who held patents related to HMB and stood to gain financially from positive results, only showed that:

HMB may produce a small extra gain in strength when given to young men who are starting a strength-training program. But it had no impact on men who had done strength training before, and it didn’t build muscle in trained or untrained men. What about older people who are slowly losing muscle? In the largest and longest study to date, researchers gave 77 Iowa men and women in their 70s a daily dose of two or three grams of HMB plus several essential amino acids or a placebo of nonessential amino acids and no HMB. [...] After one year, the HMB takers had no more muscle than the placebo takers, as measured by the most reliable yardstick of lean tissue, and both groups gradually lost handgrip and leg strength. However, the authors concluded that HMB works because a less reliable test found an increase in muscle. A third test found no net increase in body protein.⁴⁰

While a disclaimer in small print on the Ensure website clarifies that its “Revigor” studies were conducted on “healthy exercising adults,”⁴¹ Abbott does not mention this important caveat anywhere on its products or in its advertisements.

Abbott’s Violations of State Consumer Protection Laws

Abbott’s claims regarding Ensure Complete Nutrition Shake and Ensure Muscle Health Shake as documented herein are (1) generally false, misleading,

³⁹ 21 C.F.R. § 101.93(f).

⁴⁰ David Schardt, *Ensuring the Bottom Line*, NUTRITION ACTION HEALTHLETTER (Center for Science in the Public Interest), Nov. 2012, at 11 (internal citations omitted).

⁴¹ Ensure website, Ensure Muscle Health, www.ensure.com/products/ensure-muscle-health-shakes (last visited Oct. 21, 2013).

and deceptive, (2) illegal and unauthorized Health Claims and Structure/Function claims, and (3) illegal claims of disease prevention. Abbott's misrepresentations render Ensure Complete Nutrition Shake and Ensure Muscle Health Shake misbranded in violation of the FDCA, as well as state food and drug laws, such as California's Sherman Food, Drug, and Cosmetic Law.

In addition, these claims violate state consumer protection laws such as Massachusetts G.L. c. 93A, Texas Business & Professions Code § 17.41 *et seq.*, District of Columbia Code § 28-3905 *et seq.*, New Jersey Statutes Ann. 56:8-1 *et seq.*, California Business & Professions Code Sections 17200 and 17500, and California Civil Code §§ 1770(a)(5) & 1770(a)(14).

As the manufacturer and distributor of Ensure Nutrition Shakes, Abbott is responsible for the injuries caused by its actions. Consumer injury occurs each time a consumer sees marketing for or purchases one of these products. Each occurrence is a separate injury.⁴²

Settlement Demand

In light of the foregoing, CSPI invites Abbott to resolve these instances of illegal and deceptive advertising in order to avoid further legal action. CSPI seeks to prevent Abbott from making claims about its products' disease-preventative benefits and from deceptively advertising unsubstantiated health benefits in association with Ensure Nutrition Shakes.

Should Abbott choose not to respond to CSPI's findings, CSPI will pursue litigation to seek the following:

- Entry of a permanent injunction that prohibits Abbott from making illegal and unauthorized Health Claims for any of its Ensure products.
- Entry of a permanent injunction that prohibits Abbott from representing (either expressly or implicitly) that any of its Ensure products can be used in the diagnosis, cure, mitigation, treatment, or prevention of disease.
- Entry of a permanent injunction that mandates a series of corrective advertisements to correct Abbott's prior consumer deception with respect to the benefits of its Ensure Nutrition Shakes.
- Disgorgement of Abbott's profits from the sale of its Ensure Nutrition Shakes.

⁴² *E.g., Aspinall v. Philip Morris Companies, Inc.*, 813 N.E.2d 476 (Mass. 2004).

If Abbott is willing to discuss a settlement or requires additional information about the claims documented herein, we welcome contact from counsel.

Yours truly,

Stephen Gardner
Litigation Director

Erika Knudsen
Litigation Associate

Elizabeth Valentin
Litigation Coordinator

By:

A handwritten signature in blue ink that reads "Stephen Gardner". The signature is written in a cursive style with a large initial "S" and a long, sweeping underline.