

EXHIBIT C



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Food

14. Appendix F: Calculate the Percent Daily Value for the Appropriate Nutrients

Guidance for Industry: A Food Labeling Guide

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Contains Nonbinding Recommendations

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There are two sets of reference values for reporting nutrients in nutrition labeling: 1) Daily Reference Values (DRVs) and 2) Reference Daily Intakes (RDIs). These values assist consumers in interpreting information about the amount of a nutrient that is present in a food and in comparing nutritional values of food products. DRVs are established for adults and children four or more years of age, as are RDIs, with the exception of protein. DRVs are provided for total fat, saturated fat, cholesterol, total carbohydrate, dietary fiber, sodium, potassium, and protein. RDIs are provided for vitamins and minerals and for protein for children less than four years of age and for pregnant and lactating women. In order to limit consumer confusion, however the label includes a single term (i.e., Daily Value (DV)), to designate both the DRVs and RDIs. Specifically, the label includes the % DV, except that the % DV for protein is not required unless a protein claim is made for the product or if the product is to be used by infants or children under four years of age. The following table lists the DVs based on a caloric intake of 2,000 calories, for adults and children four or more years of age.

Food Component	DV
Total Fat	65 grams (g)
Saturated Fat	20 g
Cholesterol	300 milligrams (mg)
Sodium	2,400 mg
Potassium	3,500 mg
Total Carbohydrate	300 g
Dietary Fiber	25 g
Protein	50 g
Vitamin A	5,000 International Units (IU)
Vitamin C	60 mg
Calcium	1,000 mg
Iron	18 mg
Vitamin D	400 IU
Vitamin E	30 IU
Vitamin K	80 micrograms µg
Thiamin	1.5 mg
Riboflavin	1.7 mg
Niacin	20 mg
Vitamin B6	2 mg
Folate	400 µg
Vitamin B12	6 µg
Biotin	300 µg
Pantothenic acid	10 mg
Phosphorus	1,000 mg
Iodine	150 µg
Magnesium	400 mg
Zinc	15 mg
Selenium	70 µg
Copper	2 mg
Manganese	2 mg
Chromium	120 µg

Molybdenum	75 µg
Chloride	3,400 mg

In order to calculate the % DV, determine the ratio between the amount of the nutrient in a serving of food and the DV for the nutrient. That is, divide either the actual (unrounded) quantitative amount or the declared (rounded) amount (see next section) by the appropriate DV. When deciding whether to use the unrounded or rounded value, consider the amount that will provide the greatest consistency on the food label and prevent unnecessary consumer confusion. The nutrients in the table above are listed in the order in which they are required to appear on a label in accordance with *21 CFR 101.9(c)*. This list includes only those nutrients for which a DRV has been established in *21 CFR 101.9(c)(9)* or a RDI in *21 CFR 101.9(c)(8)(iv)*.

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1. [sslINK/ucm243107.htm](https://www.fda.gov/oc/sslINK/ucm243107.htm)
2. [/Food/GuidanceComplianceRegulatoryInformation/GuidanceDocuments/FoodLabelingNutrition/FoodLabelingGuide/default.htm](https://www.fda.gov/Food/GuidanceComplianceRegulatoryInformation/GuidanceDocuments/FoodLabelingNutrition/FoodLabelingGuide/default.htm)