

**21—42.7(198) Statements of calorie content.** Except as required in 42.8(198), the label of a dog or cat food may bear a statement of calorie content, provided:

**42.7(1)** The statement shall be separate and distinct from the “Guaranteed Analysis” and shall appear under the heading “Calorie Content”; and

**42.7(2)** The statement shall be measured in terms of metabolizable energy (ME) on an as-fed basis and must be expressed as “kilocalories per kilogram” (“kcal/kg”) of product, and may also be expressed as kilocalories per familiar household measure (e.g., cans, cups, pounds); and

**42.7(3)** An affidavit shall accompany the request for label review or registration, substantiating that the calorie content was determined:

*a.* By calculation using the following “Modified Atwater” formula:

$$\text{ME(kcal/kg)} = 10[(3.5 \times \text{CP}) + (8.5 \times \text{CF}) + (3.5 \times \text{NFE})]$$

where CP = % crude protein as fed

CF = % crude fat as fed

NFE = % nitrogen free extract (carbohydrate) as fed

and the percentages of CP and CF are the arithmetic averages from proximate analyses of at least four production batches of the product, and the NFE is calculated as the difference between 100 and the sum of CP, CF, and the percentages of crude fiber, moisture and ash (determined in the same manner as CP and CF). The results of all the analyses used in the calculation must accompany the affidavit, and the claim on the label or other labeling must be followed parenthetically by the word “calculated”; or

*b.* In accordance with a testing procedure established by the Association of American Feed Control Officials. The summary data used in the determination of calorie content must accompany the affidavit. The value stated on the label shall not exceed or understate the value determined in accordance with 42.7(3)“*a*” by more than 15 percent; and

*c.* By comparative claims that shall not be false, misleading or given undue emphasis and must be based on the same methodology for both products.