



MAR 29 2002

Vernon Matheson
Operations Manager
Iceberg Industries Corporation
16 Forest Road, Suite 200
Post Office Box 8251, St. John's
Newfoundland, Canada A1B 3N4

Re: Docket No. 00P-1439

Dear Mr. Matheson:

This is to acknowledge your letter of September 28, 2001, requesting an extension of your temporary marketing permit of August 22, 2000. The permit allowed Iceberg Industries Corporation to market test products identified as "Borealis Iceberg Water" that deviate from the U.S. standards of identity for bottled water (21 CFR 165.110). The products deviate from these standards in that the source of the water is an iceberg. Under the permit, the test product will conform to the standards for bottled water in all other respects. An extension will allow you to continue to collect data on consumer acceptance of the products while the agency takes action on your petition to amend the standard of identity for bottled water.

Relying on the representations made in this application, we are hereby extending the permit for market testing. Under this extension, you may continue to market test iceberg water in retail containers of various sizes on an annual basis of 1,124,024 gallons. All other conditions of the original permit remain the same. While this permit is in effect, the Food and Drug Administration will refrain from recommending regulatory action against shipments of "Borealis Iceberg Water" for the deviation from the standard of identity authorized by this permit.

Sincerely yours,

Christine Taylor, Ph.D.
Director
Office of Nutritional Products, Labeling
and Dietary Supplements
Center for Food Safety
and Applied Nutrition

00P-1439

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EXPI/ANS



**ICEBERG
INDUSTRIES
CORPORATION**

September 28, 2001

Felicia B. Satchell
Chief, Food Standards Branch
Office of Food Labeling (HFS-158)
Center For Food Safety and Applied Nutrition
Food and Drug Administration
200 C Street, SW
Washington, DC 20204

Re: 21 CFR 130.17 – Application for the extension of a Temporary Marketing Permit Docket No. 00P-1439 Iceberg Water.

Dear Ms. Satchell,

Please note our address change as the post office has assigned a new postal code. Our new address is

Iceberg Industries Corporation
16 Forest Rd., Suite 300
St. John's, NF.
Canada, A1C 2B9

Iceberg Industries Corporation is hereby making application to extend our Temporary Marketing Permit granted by your office under docket # 00P-1439 for the Interstate Shipments of Borealis 1 liter, 500ml, and 350ml Iceberg Water as covered in 21 CFR 130.17 (i).

Since the granting of the Temporary Marketing Permit Iceberg Industries has continued to pursue and develop the US market for the Borealis Iceberg Water. Part of the experimentation process was to look at the viability and acceptance of Iceberg Water in all of the 50 states.

During the permit process we have worked with all levels of State Health Departments and have been successful in having the Iceberg Water approved for sale in 48 out of the 50 states. I would like to also note that during the 15-month term Iceberg Industries was successful in obtaining approval for the importation of Borealis Iceberg Water into Japan and presently working with the French governmental agencies for importation into France.

During the time covered under our existing permit we were able to set up a USA distributor, Arctic Pure, located in CT. Arctic Pure has been very busy contacting numerous potential customers, plus demonstrating our product at many venues in the Eastern United States.

BOREALIS
ICEBERG
VODKA

BOREALIS
Genuine
Iceberg
WATER

DISCOVERY
SPRINGS
Natural Spring Water

16 FOREST ROAD, SUITE 200, P.O. BOX 8251, ST. JOHN'S, NEWFOUNDLAND, CANADA, A1B 3N4
TELEPHONE: (709) 739-5731, FACSIMILE: (709) 739-6494
WEBSITE www.icebergindustries.com



The Borealis Iceberg Water has been well received in all areas canvassed and positioned. Those results in addition to the worldwide acceptance of Borealis Iceberg Water because of its purity, have been most encouraging thus making it imperative that Iceberg Industries continue its efforts in the USA and apply for an additional 15 month extension which would allow for further market testing and development.

The following is a list of companies that we have worked with in the experimentation and development of US markets.

Arctic Pure – CT.
Wild Oats – CO.
Snapple of Boston – MA.
Fordham's – CT.
DPI C&G Marketing – MD.
IGA – CT.
Greens – CT. and NY.
Mercurio – CT.
Tri-Town – CT.
Apple and Eve – NY
Modern Plastics – CT.
Ted's – CT.
Pat's – CT.
Kissenger Financial – MD.
Oakdale Theatre – CT
Meadow's Music Theater – CT.

Iceberg Industries Corporation is requesting that under the extension of our Temporary Marketing Permit import limits be set as follows...

1 liter – 100,000 cases (1,200,000 liters or 315,789 USG)
500ml – 150,000 cases (1,800,000 liters or 473,684 USG)
350ml – 150,000 cases (1,260,000 liters or 331,578 USG)

Totals are 4,260,000 liters or 1,121,052 USG.

For your information I have also enclosed a copy of our Petition requesting that the Food and Drug amend 21 CFR 165.110 to include a Standard of Identity for Iceberg Water.



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Ms. Satchell if you have any questions or need any further information please free to call me at 709-438-2435.

Sincerely,

Vernon Matheson – Operations Manager



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