

**VIA FEDERAL EXPRESS**Food and Drug Administration
555 Winderley Pl., Ste. 200
Maitland, FL 32751Ref: Customs Entry No. WBA-1004288-4/001
Product: Cosmetic Raw Material (drums)**WARNING LETTER****FLA-00-56**

May 17, 2000

Mr. Chris Humberstone
President, Croda, Inc.
7 Century Drive
Suite 303
Parsippany, New Jersey 07054-4698

Dear Mr. Humberstone:

The Food and Drug Administration (FDA) attempted to examine a shipment of cosmetic raw material offered for entry into the United States by your firm on March 26, 2000, under the above referenced entry number, and found that the entire shipment was not available for FDA examination. Title 21, Code of Federal Regulations (21 CFR), Section 1.90 requires the importer to hold an entry intact pending receipt of a "May Proceed Notice" or "Release Notice" from FDA. Since the product was not held intact, we have requested the U. S. Customs Service (Customs) to order redelivery of the food products which have been distributed without a release from FDA (copy enclosed).

Failure to promptly correct this violation and prevent future violations may result in regulatory action without further notice such as seizure, injunction, or automatic detention of further shipments. It is your responsibility, as the importer, to ensure that imported products meet all the requirements of the Federal Food, Drug, and Cosmetic Act and the regulations promulgated thereunder.

We request a response in writing within fifteen (15) working days of receipt of this letter outlining the specific steps you have taken to correct the violation. Your response should include an explanation of each step being taken to prevent the recurrence of the violation. In the event that the product is still available for examination, you should inform Customs and FDA if and when redelivery is accomplished.

Chris Humberstone, President
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Your written reply should be addressed to the Food and Drug Administration,
Attention: Paul R. Bagdikian, Compliance Officer, P. O. Box 59-2256, Miami,
Florida 33159-2256.

Sincerely,



Edward R. Atkins
Acting Director
Florida District

Enclosure

cc: Thomas Winkowski
U. S. Customs Service
P. O. Box 02-580
Miami, Florida 33102-5280

UTC Overseas, Inc.
7225 N.W. 25th Street
Ste. 200
Miami, Florida 33122