

Section 1. Identification

GHS product identifier : Foundation Flex (All Shades)
Product code : 1148015, 1148016, 1148017, 1148018
Other means of identification : Not available.
Product type : Liquid.

Relevant identified uses of the substance or mixture and uses advised against

Not applicable.

Supplier's details : Nail Alliance - North America, Inc.
 1545 Moonstone
 Brea, CA 92821
 Tel: (714) 773-9758

Emergency telephone number (with hours of operation) : **(800) 535-5053**

Section 2. Hazards identification

OSHA/HCS status : This material is considered hazardous by the OSHA Hazard Communication Standard (29 CFR 1910.1200).

Classification of the substance or mixture : SKIN IRRITATION - Category 2
 EYE IRRITATION - Category 2A
 SKIN SENSITIZATION - Category 1

GHS label elements

Hazard pictograms :



Signal word : Warning

Hazard statements : Causes skin irritation.
 May cause an allergic skin reaction.
 Causes serious eye irritation.

Precautionary statements

Prevention :

Obtain special instructions before use. Do not handle until all safety precautions have been read and understood. Wear protective gloves, protective clothing and eye or face protection. Use only outdoors or in a well-ventilated area. Avoid breathing vapor. Wash thoroughly after handling. Contaminated work clothing must not be allowed out of the workplace.

Section 2. Hazards identification

- Response** : IF exposed or concerned: Get medical advice or attention. IF INHALED: Remove person to fresh air and keep comfortable for breathing. Call a POISON CENTER or doctor if you feel unwell. Take off contaminated clothing and wash it before reuse. Wash contaminated clothing before reuse. IF ON SKIN: Wash with plenty of water. If skin irritation or rash occurs: Get medical advice or attention. IF IN EYES: Rinse cautiously with water for several minutes. Remove contact lenses, if present and easy to do. Continue rinsing. If eye irritation persists: Get medical advice or attention.
- Storage** : Store locked up. Store in a well-ventilated place. Keep container tightly closed.
- Disposal** : Dispose of contents and container in accordance with all local, regional, national and international regulations.
- Hazards not otherwise classified** : None known.

Section 3. Composition/information on ingredients

- Substance/mixture** : Mixture
- Other means of identification** : Not available.

Ingredient name	CAS number	EC number	INCI Name	%
Polyurethane acrylate oligomer	Exempt	-	Di-HEMA trimethylhexyl dicarbamate*	≥25 - ≤50
2-hydroxyethyl methacrylate	868-77-9	212-782-2	HEMA	≥10 - ≤25
Isobornyl methacrylate	7534-94-3	231-403-1	Isobornyl methacrylate	≥10 - ≤25
TPO	75980-60-8	278-355-8	Trimethylbenzoyl diphenylphosphine oxide	≤5
Ethylene glycol dimethacrylate	97-90-5	202-617-2	Glycol HEMA-methacrylate	≤3
titanium dioxide	13463-67-7	236-675-5	Titanium dioxide/CI 77891	≤0.3

Any concentration shown as a range is to protect confidentiality or is due to batch variation.

There are no additional ingredients present which, within the current knowledge of the supplier and in the concentrations applicable, are classified as hazardous to health or the environment and hence require reporting in this section.

Occupational exposure limits, if available, are listed in Section 8.

Section 4. First aid measures

Description of necessary first aid measures

- Eye contact** : Immediately flush eyes with plenty of water, occasionally lifting the upper and lower eyelids. Check for and remove any contact lenses. Continue to rinse for at least 10 minutes. Get medical attention.
- Inhalation** : Remove victim to fresh air and keep at rest in a position comfortable for breathing. If it is suspected that fumes are still present, the rescuer should wear an appropriate mask or self-contained breathing apparatus. If not breathing, if breathing is irregular or if respiratory arrest occurs, provide artificial respiration or oxygen by trained personnel. It may be dangerous to the person providing aid to give mouth-to-mouth resuscitation. Get medical attention. If necessary, call a poison center or physician. If unconscious, place in recovery position and get medical attention immediately. Maintain an open airway. Loosen tight clothing such as a collar, tie, belt or waistband.
- Skin contact** : Wash with plenty of soap and water. Remove contaminated clothing and shoes. Wash contaminated clothing thoroughly with water before removing it, or wear gloves. Continue to rinse for at least 10 minutes. Get medical attention. In the event of any complaints or symptoms, avoid further exposure. Wash clothing before reuse. Clean shoes thoroughly before reuse.

Section 4. First aid measures

- Ingestion** : Wash out mouth with water. Remove dentures if any. Remove victim to fresh air and keep at rest in a position comfortable for breathing. If material has been swallowed and the exposed person is conscious, give small quantities of water to drink. Stop if the exposed person feels sick as vomiting may be dangerous. Do not induce vomiting unless directed to do so by medical personnel. If vomiting occurs, the head should be kept low so that vomit does not enter the lungs. Get medical attention. Never give anything by mouth to an unconscious person. If unconscious, place in recovery position and get medical attention immediately. Maintain an open airway. Loosen tight clothing such as a collar, tie, belt or waistband.

Most important symptoms/effects, acute and delayed

Potential acute health effects

- Eye contact** : Causes serious eye irritation.
- Inhalation** : May cause respiratory irritation.
- Skin contact** : Causes skin irritation. May cause an allergic skin reaction.
- Ingestion** : No known significant effects or critical hazards.

Over-exposure signs/symptoms

- Eye contact** : Adverse symptoms may include the following:
pain or irritation
watering
redness
- Inhalation** : Adverse symptoms may include the following:
respiratory tract irritation
coughing
reduced fetal weight
increase in fetal deaths
skeletal malformations
- Skin contact** : Adverse symptoms may include the following:
irritation
redness
reduced fetal weight
increase in fetal deaths
skeletal malformations
- Ingestion** : Adverse symptoms may include the following:
reduced fetal weight
increase in fetal deaths
skeletal malformations

Indication of immediate medical attention and special treatment needed, if necessary

- Notes to physician** : Treat symptomatically. Contact poison treatment specialist immediately if large quantities have been ingested or inhaled.
- Specific treatments** : No specific treatment.
- Protection of first-aiders** : No action shall be taken involving any personal risk or without suitable training. If it is suspected that fumes are still present, the rescuer should wear an appropriate mask or self-contained breathing apparatus. It may be dangerous to the person providing aid to give mouth-to-mouth resuscitation. Wash contaminated clothing thoroughly with water before removing it, or wear gloves.

See toxicological information (Section 11)

Section 5. Fire-fighting measures

Extinguishing media

Suitable extinguishing media : Use an extinguishing agent suitable for the surrounding fire.

Unsuitable extinguishing media : None known.

Specific hazards arising from the chemical : In a fire or if heated, a pressure increase will occur and the container may burst.

Hazardous thermal decomposition products : Decomposition products may include the following materials:
carbon dioxide
carbon monoxide
phosphorus oxides

Special protective actions for fire-fighters : Promptly isolate the scene by removing all persons from the vicinity of the incident if there is a fire. No action shall be taken involving any personal risk or without suitable training.

Special protective equipment for fire-fighters : Fire-fighters should wear appropriate protective equipment and self-contained breathing apparatus (SCBA) with a full face-piece operated in positive pressure mode.

Section 6. Accidental release measures

Personal precautions, protective equipment and emergency procedures

For non-emergency personnel : No action shall be taken involving any personal risk or without suitable training. Evacuate surrounding areas. Keep unnecessary and unprotected personnel from entering. Do not touch or walk through spilled material. Avoid breathing vapor or mist. Provide adequate ventilation. Wear appropriate respirator when ventilation is inadequate. Put on appropriate personal protective equipment.

For emergency responders : If specialized clothing is required to deal with the spillage, take note of any information in Section 8 on suitable and unsuitable materials. See also the information in "For non-emergency personnel".

Environmental precautions : Avoid dispersal of spilled material and runoff and contact with soil, waterways, drains and sewers. Inform the relevant authorities if the product has caused environmental pollution (sewers, waterways, soil or air).

Methods and materials for containment and cleaning up

Small spill : Stop leak if without risk. Move containers from spill area. Dilute with water and mop up if water-soluble. Alternatively, or if water-insoluble, absorb with an inert dry material and place in an appropriate waste disposal container. Dispose of via a licensed waste disposal contractor.

Large spill : Stop leak if without risk. Move containers from spill area. Approach release from upwind. Prevent entry into sewers, water courses, basements or confined areas. Wash spillages into an effluent treatment plant or proceed as follows. Contain and collect spillage with non-combustible, absorbent material e.g. sand, earth, vermiculite or diatomaceous earth and place in container for disposal according to local regulations (see Section 13). Dispose of via a licensed waste disposal contractor. Contaminated absorbent material may pose the same hazard as the spilled product. Note: see Section 1 for emergency contact information and Section 13 for waste disposal.

Section 7. Handling and storage

Precautions for safe handling

Section 7. Handling and storage

- Protective measures** : Put on appropriate personal protective equipment (see Section 8). Persons with a history of skin sensitization problems should not be employed in any process in which this product is used. Avoid exposure - obtain special instructions before use. Avoid exposure during pregnancy. Do not handle until all safety precautions have been read and understood. Do not get in eyes or on skin or clothing. Do not ingest. Avoid breathing vapor or mist. Use only with adequate ventilation. Wear appropriate respirator when ventilation is inadequate. Keep in the original container or an approved alternative made from a compatible material, kept tightly closed when not in use. Empty containers retain product residue and can be hazardous. Do not reuse container.
- Advice on general occupational hygiene** : Eating, drinking and smoking should be prohibited in areas where this material is handled, stored and processed. Workers should wash hands and face before eating, drinking and smoking. Remove contaminated clothing and protective equipment before entering eating areas. See also Section 8 for additional information on hygiene measures.
- Conditions for safe storage, including any incompatibilities** : Shield UV light sources. Store in accordance with local regulations. Store in original container protected from direct sunlight in a dry, cool and well-ventilated area, away from incompatible materials (see Section 10) and food and drink. Store locked up. Keep container tightly closed and sealed until ready for use. Containers that have been opened must be carefully resealed and kept upright to prevent leakage. Do not store in unlabeled containers. Use appropriate containment to avoid environmental contamination. See Section 10 for incompatible materials before handling or use.

Section 8. Exposure controls/personal protection

Control parameters

Occupational exposure limits

Ingredient name	Exposure limits
Polyurethane acrylate oligomer	None.
2-hydroxyethyl methacrylate	None.
Isobornyl methacrylate	None.
TPO	None.
Ethylene glycol dimethacrylate	None.
titanium dioxide	None.
	ACGIH TLV (United States, 3/2019). TWA: 10 mg/m ³ 8 hours.
	OSHA PEL 1989 (United States, 3/1989). TWA: 10 mg/m ³ 8 hours. Form: Total dust
	OSHA PEL (United States, 5/2018). TWA: 15 mg/m ³ 8 hours. Form: Total dust

- Appropriate engineering controls** : Use only with adequate ventilation. If user operations generate dust, fumes, gas, vapor or mist, use process enclosures, local exhaust ventilation or other engineering controls to keep worker exposure to airborne contaminants below any recommended or statutory limits.
- Environmental exposure controls** : Emissions from ventilation or work process equipment should be checked to ensure they comply with the requirements of environmental protection legislation. In some cases, fume scrubbers, filters or engineering modifications to the process equipment will be necessary to reduce emissions to acceptable levels.

Individual protection measures

- Hygiene measures** : Wash hands, forearms and face thoroughly after handling chemical products, before eating, smoking and using the lavatory and at the end of the working period. Appropriate techniques should be used to remove potentially contaminated clothing. Contaminated work clothing should not be allowed out of the workplace. Wash contaminated clothing before reusing. Ensure that eyewash stations and safety showers are close to the workstation location.

Section 8. Exposure controls/personal protection

- Eye/face protection** : Safety eyewear complying with an approved standard should be used when a risk assessment indicates this is necessary to avoid exposure to liquid splashes, mists, gases or dusts. If contact is possible, the following protection should be worn, unless the assessment indicates a higher degree of protection: chemical splash goggles.
- Skin protection**
- Hand protection** : Chemical-resistant, impervious gloves complying with an approved standard should be worn at all times when handling chemical products if a risk assessment indicates this is necessary. Considering the parameters specified by the glove manufacturer, check during use that the gloves are still retaining their protective properties. It should be noted that the time to breakthrough for any glove material may be different for different glove manufacturers. In the case of mixtures, consisting of several substances, the protection time of the gloves cannot be accurately estimated.
- Body protection** : Personal protective equipment for the body should be selected based on the task being performed and the risks involved and should be approved by a specialist before handling this product.
- Other skin protection** : Appropriate footwear and any additional skin protection measures should be selected based on the task being performed and the risks involved and should be approved by a specialist before handling this product.
- Respiratory protection** : Based on the hazard and potential for exposure, select a respirator that meets the appropriate standard or certification. Respirators must be used according to a respiratory protection program to ensure proper fitting, training, and other important aspects of use.

Section 9. Physical and chemical properties

Appearance

- Physical state** : Liquid. [Gel]
- Color** : Various colors.
- Odor** : Characteristic. Acrylate odor
- Odor threshold** : Not available.
- pH** : Not available.
- Melting point** : Not available.
- Boiling point** : Not available.
- Flash point** : Closed cup: >93.3°C (>199.9°F)
- Evaporation rate** : Not available.
- Flammability (solid, gas)** : Not available.
- Lower and upper explosive (flammable) limits** : Not available.
- Vapor pressure** : Not available.
- Vapor density** : Not available.
- Relative density** : 1.11
- Solubility** : Not available.
- Solubility in water** : Not available.
- Partition coefficient: n-octanol/water** : Not available.
- Auto-ignition temperature** : Not available.
- Decomposition temperature** : Not available.
- Viscosity** : Not available.
- Flow time (ISO 2431)** : Not available.

Section 10. Stability and reactivity

- Reactivity** : No specific test data related to reactivity available for this product or its ingredients.
- Chemical stability** : The product is stable.
- Possibility of hazardous reactions** : Hazardous polymerization may occur under certain conditions of storage or use. These could cause the product to polymerize exothermically. Unintentional contact with them should be avoided.
- Conditions to avoid** : No specific data.
- Incompatible materials** : No specific data.
- Hazardous decomposition products** : Under normal conditions of storage and use, hazardous decomposition products should not be produced.

Section 11. Toxicological information

Information on toxicological effects - Based on existing test data. These products were not tested on animals.

Acute toxicity

Product/ingredient name	Result	Species	Dose	Exposure
2-hydroxyethyl methacrylate	LD50 Oral	Rat	5050 mg/kg	-
Ethylene glycol dimethacrylate	LD50 Oral	Rat	3300 mg/kg	-

Irritation/Corrosion

Product/ingredient name	Result	Species	Score	Exposure	Observation
titanium dioxide	Skin - Mild irritant	Human	-	72 hours 300 ug l	-

Sensitization

Not available.

Mutagenicity

Not available.

Carcinogenicity

Not available.

Classification

Product/ingredient name	OSHA	IARC	NTP
titanium dioxide	-	2B	-

Reproductive toxicity

Not available.

Teratogenicity

Not available.

Specific target organ toxicity (single exposure)

Name	Category	Route of exposure	Target organs
Isobornyl methacrylate	Category 3	-	Respiratory tract irritation
Ethylene glycol dimethacrylate	Category 3	-	Respiratory tract irritation

Specific target organ toxicity (repeated exposure)

Section 11. Toxicological information

Not available.

Aspiration hazard

Not available.

Information on the likely routes of exposure : Not available.

Potential acute health effects

- Eye contact** : Causes serious eye irritation.
- Inhalation** : May cause respiratory irritation.
- Skin contact** : Causes skin irritation. May cause an allergic skin reaction.
- Ingestion** : No known significant effects or critical hazards.

Symptoms related to the physical, chemical and toxicological characteristics

- Eye contact** : Adverse symptoms may include the following:
 - pain or irritation
 - watering
 - redness
- Inhalation** : Adverse symptoms may include the following:
 - respiratory tract irritation
 - coughing
 - reduced fetal weight
- Skin contact** : Adverse symptoms may include the following:
 - irritation
 - redness
 - reduced fetal weight
 - i
- Ingestion** : Adverse symptoms may include the following:
 - reduced fetal weight

Delayed and immediate effects and also chronic effects from short and long term exposure

Short term exposure

- Potential immediate effects** : Not available.
- Potential delayed effects** : Not available.

Long term exposure

- Potential immediate effects** : Not available.
- Potential delayed effects** : Not available.

Potential chronic health effects

Not available.

- General** : Once sensitized, a severe allergic reaction may occur when subsequently exposed to very low levels.

Section 11. Toxicological information

Acute toxicity estimates

Product/ingredient name	Oral (mg/kg)	Dermal (mg/kg)	Inhalation (gases) (ppm)	Inhalation (vapors) (mg/l)	Inhalation (dusts and mists) (mg/l)
Gummy Base Cover Beige	16217.7	N/A	N/A	N/A	N/A
2-hydroxyethyl methacrylate	5050	N/A	N/A	N/A	N/A
Ethylene glycol dimethacrylate	3300	N/A	N/A	N/A	N/A

Section 12. Ecological information

Toxicity

Product/ingredient name	Result	Species	Exposure
2-hydroxyethyl methacrylate	Acute LC50 227000 µg/l Fresh water	Fish - Pimephales promelas - Juvenile (Fledgling, Hatchling, Weanling)	96 hours
titanium dioxide	Acute LC50 3 mg/l Fresh water	Crustaceans - Ceriodaphnia dubia - Neonate	48 hours
	Acute LC50 6.5 mg/l Fresh water	Daphnia - Daphnia pulex - Neonate	48 hours
	Acute LC50 >1000000 µg/l Marine water	Fish - Fundulus heteroclitus	96 hours

Persistence and degradability

Not available.

Bioaccumulative potential

Product/ingredient name	LogP _{ow}	BCF	Potential
2-hydroxyethyl methacrylate	0.42	-	low
Isobornyl methacrylate	5.09	-	high
TPO	-	53 to 72	low
Ethylene glycol dimethacrylate	1.87	-	low

Mobility in soil

Soil/water partition coefficient (K_{oc}) : Not available.

Other adverse effects : No known significant effects or critical hazards.

Section 13. Disposal considerations

Disposal methods : The generation of waste should be avoided or minimized wherever possible. Disposal of this product, solutions and any by-products should at all times comply with the requirements of environmental protection and waste disposal legislation and any regional local authority requirements. Dispose of surplus and non-recyclable products via a licensed waste disposal contractor. Waste should not be disposed of untreated to the sewer unless fully compliant with the requirements of all authorities with jurisdiction. Waste packaging should be recycled. Incineration or landfill should only be considered when recycling is not feasible. This material and its container must be disposed of in a safe way. Care should be taken when handling emptied containers that have not been cleaned or rinsed out. Empty containers or liners may retain some product residues. Avoid dispersal of spilled material and runoff and contact with soil, waterways, drains and sewers.

Section 14. Transport information

	DOT Classification	TDG Classification	Mexico Classification	ADR/RID	IMDG	IATA
UN number	Not regulated.	Not regulated.	Not regulated.	Not regulated.	Not regulated.	Not regulated.
UN proper shipping name	-	-	-	-	-	-
Transport hazard class(es)	-	-	-	-	-	-
Packing group	-	-	-	-	-	-
Environmental hazards	No.	No.	No.	No.	No.	No.

Special precautions for user : **Transport within user's premises:** always transport in closed containers that are upright and secure. Ensure that persons transporting the product know what to do in the event of an accident or spillage.

Transport in bulk according to IMO instruments : Not available.

Section 15. Regulatory information

U.S. Federal regulations : TSCA 8(a) CDR Exempt/Partial exemption: Not determined

Clean Air Act Section 112 (b) Hazardous Air Pollutants (HAPs) : Not listed

Clean Air Act Section 602 Class I Substances : Not listed

Clean Air Act Section 602 Class II Substances : Not listed

DEA List I Chemicals (Precursor Chemicals) : Not listed

DEA List II Chemicals (Essential Chemicals) : Not listed

SARA 302/304

Composition/information on ingredients

No products were found.

SARA 304 RQ : Not applicable.

SARA 311/312

Classification : SKIN IRRITATION - Category 2
EYE IRRITATION - Category 2A
SKIN SENSITIZATION - Category 1

Composition/information on ingredients

Section 15. Regulatory information

Name	%	Classification
Polyurethane acrylate oligomer	Proprietary	SKIN IRRITATION - Category 2 EYE IRRITATION - Category 2A SKIN SENSITIZATION - Category 1A
2-hydroxyethyl methacrylate	≥10 - ≤25	SKIN IRRITATION - Category 2 EYE IRRITATION - Category 2A SKIN SENSITIZATION - Category 1
Isobornyl methacrylate	Proprietary	SKIN IRRITATION - Category 2 EYE IRRITATION - Category 2A
Cellulose, acetate butanoate TPO	≥10 - ≤25 Proprietary	COMBUSTIBLE DUSTS COMBUSTIBLE DUSTS
Ethylene glycol dimethacrylate	Proprietary	SKIN SENSITIZATION - Category 1
titanium dioxide	≤0.3	

State regulations

- Massachusetts** : None of the components are listed.
- New York** : None of the components are listed.
- New Jersey** : The following components are listed: TITANIUM DIOXIDE; TITANIUM OXIDE (TiO₂)
- Pennsylvania** : The following components are listed: TITANIUM OXIDE
- California Prop. 65**

This product does not require a Safe Harbor warning under California Prop. 65.

International regulations

Chemical Weapon Convention List Schedules I, II & III Chemicals

Not listed.

Montreal Protocol

Not listed.

Stockholm Convention on Persistent Organic Pollutants

Not listed.

Rotterdam Convention on Prior Informed Consent (PIC)

Not listed.

UNECE Aarhus Protocol on POPs and Heavy Metals

Not listed.

Inventory list

- Australia** : All components are listed or exempted.
- Canada** : At least one component is not listed.
- China** : All components are listed or exempted.
- Europe** : All components are listed or exempted.
- Japan** : **Japan inventory (ENCS)**: All components are listed or exempted.
Japan inventory (ISHL): Not determined.
- New Zealand** : Not determined.
- Philippines** : All components are listed or exempted.
- Republic of Korea** : Not determined.
- Taiwan** : Not determined.
- Thailand** : Not determined.
- Turkey** : Not determined.

Section 15. Regulatory information

United States : Not determined.

Viet Nam : Not determined.

Section 16. Other information

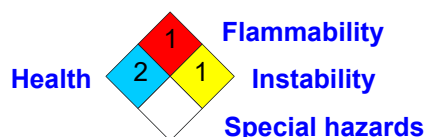
Hazardous Material Information System (U.S.A.)

Health	*	2
Flammability		1
Physical hazards		0

Caution: HMIS® ratings are based on a 0-4 rating scale, with 0 representing minimal hazards or risks, and 4 representing significant hazards or risks. Although HMIS® ratings and the associated label are not required on SDSs or products leaving a facility under 29 CFR 1910.1200, the preparer may choose to provide them. HMIS® ratings are to be used with a fully implemented HMIS® program. HMIS® is a registered trademark and service mark of the American Coatings Association, Inc.

The customer is responsible for determining the PPE code for this material. For more information on HMIS® Personal Protective Equipment (PPE) codes, consult the HMIS® Implementation Manual.

National Fire Protection Association (U.S.A.)



Procedure used to derive the classification

Classification	Justification
SKIN IRRITATION - Category 2 EYE IRRITATION - Category 2A SKIN SENSITIZATION - Category 1	Calculation method Calculation method Calculation method

History

Date of printing : 4/06/2022

Date of issue/Date of revision : 4/06/2022

Date of previous issue : 4/06/2022

Version : 1.01

Key to abbreviations

: ATE = Acute Toxicity Estimate
 BCF = Bioconcentration Factor
 GHS = Globally Harmonized System of Classification and Labelling of Chemicals
 IATA = International Air Transport Association
 IBC = Intermediate Bulk Container
 IMDG = International Maritime Dangerous Goods
 LogPow = logarithm of the octanol/water partition coefficient
 MARPOL = International Convention for the Prevention of Pollution From Ships, 1973 as modified by the Protocol of 1978. ("Marpol" = marine pollution)
 N/A = Not available
 SGG = Segregation Group
 UN = United Nations

References : Not available.

▣ Indicates information that has changed from previously issued version.

Notice to reader

Section 16. Other information

*Most Nail Alliance gels are composed of oligomers made primarily from urethane (meth)acrylates. Nail Alliance is using the designation di-HEMA trimethylhexyl dicarbamate, the official INCI name of urethane dimethacrylate, which is substantially the equivalent of polyurethane acrylate oligomer.

To the best of our knowledge, the information contained herein is accurate. However, neither the above-named supplier, nor any of its subsidiaries, assumes any liability whatsoever for the accuracy or completeness of the information contained herein.

Final determination of suitability of any material is the sole responsibility of the user. All materials may present unknown hazards and should be used with caution. Although certain hazards are described herein, we cannot guarantee that these are the only hazards that exist.

Information contained within this SDS is only to be distributed as required by law.