From: Raymond Smith, Facilities and Quality Director  
Re: Product Safety and Security

At United Sugars Corporation (USC), our dedication to the philosophy of continuous improvement drives product quality. The events of September 11, 2001 prompted a review of our food safety systems and our commitment to food safety. As a result of this review, several food safety processes were reinforced and additional steps were initiated to provide additional security for our sugar. The following key points are presented to convey our continued commitment to food safety and quality:

- We have implemented and continue to monitor numerous systems to assure that product produced by USC or its Members will not be (i) adulterated or misbranded within the meaning of the Federal Food, Drug and Cosmetics Act of June 25, 1938, as amended (or of any substantially similar applicable state law); (ii) will not be produced or shipped in violation of Section 404 or Section 301(d) of said Act (or of any substantially similar applicable state law); and (iii) will comply with other applicable governmental regulations.

- Our written product specifications define quality standards and serve as the benchmark against which products are regularly tested.

- Sugar supplied by USC member companies is processed in the United States from sugar beets and sugar cane grown in the United States. Although sugar is a commodity that is traded worldwide, USC does not trade sugar on the world market.

- Customers and all rail and truck carriers have been directed to implement measures to secure transport equipment. We have requested the sealing of all access points on transport vehicles to provide food safe conditions. All USC member plants have been asked to immediately report to management any transport vehicle failing to meet this request.

- USC regularly conducts self-audits and contracts third party auditors to assure compliance with all USDA and FDA regulations regarding production and handling of sugar.

- Products produced by USC or its Members are produced in compliance with all applicable requirements of the Fair Labor Standards Act, as amended, and of regulations and orders of the United States Department of Labor issued thereunder, as well as all other applicable governmental regulations.

- USC maintains state of the art information systems, including continuous monitoring for electronic viruses.

The processes outlined above are regularly monitored and reviewed for compliance and to continually strengthen our food safety systems. Thank you for your concern in this matter.