



The final labeling requirement for *trans* fat acids was issued by the Food & Drug Administration and was published in the Federal Register: July 11, 2003 (Volume 68, Number 133), Rules and Regulations, page 41433-41506. This new ruling defines the regulations under which food products are required to include a *trans* fat acid declaration in the nutrition facts panel.

United Sugars' products are not required to display the *trans* fat acid declaration based on the regulation as stated on page 41502, under Part 101, Section 101.9 (c) (2) (ii): "...label declaration of *trans* fat content information is not required for products that contain less than 0.5 gram of total fat in a serving if no claims are made about fat, fatty acid or cholesterol content." Sugar contains zero grams of fat and is listed as such on the nutrition facts panel. Therefore, no *trans* fat acids designation is required.

Additionally, as provided in paragraph (f) of Section 101.9, the statement "Not a significant source of *trans* fat" is not required to be placed at the bottom of the table of nutritional values. United Sugars' products are exempt because the nutritional values meet the requirements which allow the presentation of nutrition facts in the simplified format.

Sincerely,

Raymond Smith
Facilities and Quality Director