



From: Raymond Smith, Facilities and Quality Director

Date: February 15, 2010

Re: Third Party Food Safety and Quality Audits

Over the past several years United Sugars has made the transition from annual AIB Food Safety audits to what is now known as GMA-SAFE audits of our sugar producing facilities per request of our customers. We have maintained our certification for GMA-SAFE since our move to this certifying body.

Recently our Retail Customer base has determined that GMA-SAFE does not meet their expectations and now requires us to maintain standards that meet the GFSI format. Therefore, United Sugars has again transitioned to achieve SQF certification for those United Sugars plants that produce retail products. Five of our eight plants produce products for the retail market and are currently certified under SQF.

Given recent inquiries from our Industrial customers, United Sugars has determined its best course is to totally move away from GMA-SAFE certification and acquire SQF certification for all sugar producing plants. The expectation is that all United Sugars sugar producing plants will complete the transition from GMA-SAFE to SQF by the end of calendar 2010. The first steps are being taken to prepare the remaining three United Sugars GMA-SAFE certified plants to achieve SQF certification. The three plants that are currently not SQF certified are currently covered under the certification of GMA-SAFE.

As all of us have experienced, it will take some careful planning and preparation to assure our plants transition to the SQF standards. We are confident we will complete the requirements for SQF certification and intend to do so in an orderly and cost effective manner.

Please call or write if you have any questions or concerns. United Sugars Corporation is committed to continued service to our valued customers.

Respectfully,

Raymond Smith
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