BETTER BEEF LTD.

Better Beef Limited
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November 17, 2003

ATTN: Dennis
Gurrentz International Cooperation
Fax: 412-351-6454

Dear Valued Customer:

Re: Letter of Guarantee- FSIS Requirements

Thank you for your recent request of November 14, 2003 for a letter of Guarantee.

Better Beef Limited Establishment # 51 has always had a high commitment to product quality and customer satisfaction. In keeping with this at Better Beef Limited, we have reviewed & amended our HACCP plans to ensure that we are complying with the new food safety requirement mandated by the Food Safety Inspection Services (FSIS). We would also like to confirm that all beef sold by Better Beef Ltd. originated from our slaughter facility which currently has fourteen critical control points (CCP's) in our HACCP plan including pathogen intervention steps (steam vacuum, steam pasteurization, and pre & post evisceration lactic acid rinse) validated to eliminate or reduce *E. coli* O157:H7 and *Salmonella* spp. in our beef products below detectable level. To validate that *E. coli* O157:H7 and *Salmonella* spp. is below detectable level Better Beef Ltd. performs carcass and trimmings testing for *E. coli* O157:H7 and *Salmonella* spp. using external lab.

We certify that we utilize Standard Operating Procedures for Sanitation as per CFIA manual of procedures, Chapter 3. Our employees are trained in GMPs for hygiene and product handling indicated in Chapter 5.4.2. Our packaging materials meet current Canadian regulatory requirements. The transportation of products complies with the CFIA manual of procedures, Chapter 8.

We are a customer driven industry, anything we can do to satisfy your needs further is time and effort well spent. If you have any questions and/or concerns, please don't hesitate to contact me.

Best regards,

Noushin Bahador

Noushin Bahador, M. Sc
HACCP Coordinator