



275 WALKER DRIVE, BRAMPTON, ONT. L6T 3W5

PH: 905-789-7887 FAX: 905-789-7150

Eastern Meat Solutions
19 Rangemore Rd. Etobicoke, ON
Att. Dwight Greer

April 03, 2007

SUBJECT: LETTER OF GUARANTEE

Please accept this letter as written confirmation that Kutco International Inc. is federally registered establishment operating under the authority of the Meat Inspection Act and Regulations (1990) (MIR) and all other related act and regulations encompassed under the MIR.

The company received HACCP recognition in October of 2000 and continues to be in full compliance with the Canadian Food Inspection Agency's Food Safety Enhancement Program (FSEP/HACCP).

Our company is operating under full compliance with USDA's "Pathogen Reduction and HACCP Systems; Final Rule" requirements outlined in the Meat Hygiene Manual of Procedures, Chapter 11. We also have written confirmation from all our suppliers that they implemented E.coli Biotype 1 and Salmonella testing programs, and are in compliance with the standards set by the MOP Chapter 11, USA - Annex T and U.

Our HACCP system has been reassessed for the hazard associated with *E. coli* O157:H7 and a critical control point for receiving have been incorporated. All suppliers to Kutco International have provided written confirmation that their HACCP system reassessment has occurred and that validated interventions are in place. In the event that a positive result for *E. coli* O157:H7 is obtained Kutco International and establishment's CFIA inspector will be immediately notified, who in turn will notify the CFIA Inspector and the establishment that received implicated product.

Specified Risk Material is removed and controlled at the supplying facilities through CCP's and segregation policies.

We confirm that the CCP's identified within our HACCP plan are appropriately monitored and verified by our QA Department at pre-determined frequencies to ensure to wholesomeness of our products. This is also verified on a regular basis by the responsible inspector assigned to our establishment.

Should you have any questions or require further information please do not hesitate to contact me at your convenience.

Sincerely,

Jane Holicka
HACCP Coordinator
cc: Karen Vanstone, President

To Whom It May Concern:

Oct. 24, 2007

SUBJECT: CONFIRMATION OF HACCP RECOGNITION FOR KUTCO INTERNATIONAL INC., BRAMPTON, AND ONTARIO

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We confirm that the CCP's identified within our HACCP plan are appropriately monitored and verified by our QA Department at pre-determined frequencies to ensure to wholesomeness of our products. This is also verified on a regular basis by the CFIA inspector assigned to our establishment.

Should you have any questions or require further information please do not hesitate to contact me at your convenience.

Sincerely,

Valerie Sharman
HACCP Coordinator

cc: Karen Vanstone, President