



275 WALKER DRIVE, BRAMPTON, ON L6T 3W5

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

January 14, 2010

SUBJECT: LETTER OF GUARANTEE

Please accept this letter as written confirmation that Kutco International Inc., Establishment 678, 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. We have received letters of guarantee from our suppliers of beef products. All beef suppliers to Kutco International have provided written confirmation that their HACCP system reassessment has occurred and that validated interventions for the control of *E. coli* O157:H7 are in place and that they meet the requirements for N-60 testing. Our facility has procedures in place including room temperature monitoring and receiving controls to ensure that *E. coli* O157:H7 is in control. In the event that a positive result for *E. coli* O157:H7 is obtained Kutco International will inform the CFIA inspector at Kutco International. We will also notify the supplier(s) of the implicated product, the CFIA inspection staff of the supplier(s) as well as any customers who received potentially implicated product(s).

Kutco International meets the requirements for the updated Annex O for N-60 testing of trim products either through the receipt of Certificates of Analysis from the suppliers or N-60 sampling and analysis using an Accredited Laboratory.

Specified Risk Material is removed and controlled at the supplying facilities through CCP's and segregation policies as per Annex N. Letters of Guarantee are on file from our suppliers indicating that this hazard is controlled.

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,

Karen Vanstone
Kutco International Inc.

cc. file