



NEBRASKA BEEF, LTD
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January 20, 2003

To Whom It May Concern:

As you know, the Food Safety and Inspection Service (FSIS) issued a notice in the Federal Register on October 7, 2002 requiring that all large establishments producing raw beef conduct a reassessment of their HACCP plan for E. coli O157:H7 by December 6, 2002. In conducting this reassessment, establishments were to consider the studies cited in the Federal Register.

As a result of this reassessment, we have determined that E. coli O157:H7 is a food safety hazard reasonably likely to occur. Accordingly we have a validated intervention step that is a Critical Control Point (CCP) in our HACCP plan designated to eliminate, prevent, or reduce E. coli O157:H7 to an undetectable level.

We are in compliance with the October 7, 2002 FSIS notice and the agency's HACCP regulations. If I can be of further assistance, please do not hesitate to contact me at Nebraska Beef, 1-800-233-3290.

Sincerely,

Tim McDermott
Nebraska Beef