

J.F. O'Neill Packing Company, Inc.
3120 G Street * Omaha, NE 68107
Phone 402/733-4911 * Fax 402/733-1724
Establishment # 889-A

September 23, 2008

RE: Letter of Gurantee:

To Whom It May Concern:

J.F. O'Neill Packing Company, Inc. is committed to food safety. The Food Safety Process consists of Hazard Analysis Critical Control Points (HACCP) 9 CFR Part 417, Good Manufacturing Practices (GMP's), Sanitation Standard Operating Procedures (SSOP's), and a validated technology intervention (hot carcass wash, hot lactic acid spray, cold carcass lactic acid application, lactic acid application to primal cuts and trimmings, and/or organic acetic acid application prior to chilling), which are designed to eliminate or reduce E. Coli O157:H7 to below detectible levels. The Food Safety Process is reassessed at least annually.

The Food Safety Process is monitored by operations personnel and validated by plant Quality Assurance. Inspection and process verification occurs daily before the mark of inspection can be placed on products, which then enter into commerce. We require all animal suppliers to certify that they comply with existing FDA/USDA regulations regarding antibiotic and drug residues and the ruminant-to-ruminant feed ban. J. F. O'Neill Packing Co. is in compliance with Federal Food Drug, and Cosmetic Act.

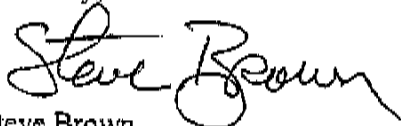
Downer animals are not processed at this facility. All USDA identified Specified Risk Materials (SRM's) associated with BSE are removed during processing.

Advanced Meat Recovery systems are not used. Hyper-chlorinated systems are not used on products.

For every 300 animals harvested a minimum of one carcass is tested for Generic E. Coli testing at Midwest Laboratories, a USDA accredited laboratory. E. Coli O157:H7 testing is done for all trim produced.

If there are any further questions, please feel free to contact me at the number above.

Sincerely,



Steve Brown
Quality Assurance Supervisor

J.F. O'Neill Packing Company, Inc.
3120 G Street * Omaha, NE 68107
Phone 402/733-4911 * Fax 402/733-1724
Establishment # 889-A

December 26, 2007

RE: Quality Statement

To Whom It May Concern:

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Sincerely,



Maureen O'Neill
Associate Vice President