

May 26<sup>th</sup>, 2004.

To Whom it may concern.

### STATEMENT OF COMPLIANCE

Gorisur S.A. Est. N° 158 Uruguay, is approved to produce for export bovine meat.

Gorisur S.A. Est. N° 158 Uruguay, is an export facility approved by the US Food Safety and Inspection Service (FSIS) engaged only in the boning of Chilled Beef quarters sourced only from approved Export registered abattoirs.

The company has in place a fully documented HACCP based quality assurance system which has been established in accordance with the Uruguayan Veterinary Inspection Service (DIA, Dirección de Industria Animal). The DIA program:

- complies with DIA guidelines for meeting FSIS Pathogen Reduction/HACCP requirements; and
- is audited by on-plant supervisors;
- is audited at least each month by external DIA officers; and
- has been subjected to a detailed verification audit external DIA auditors and found to meet DIA and FSIS requirements; and
- was most recently audited by FSIS officers (March 2004) and accepted as satisfactory.

In relation to E. coli 0157:H7, establishment 158 confirms that its HACCP Plan has been reassessed in accordance with "Federal Register Notice 9 CFR Part 417 Docket Number 00-022N dated 7 October 2002 and titled E. coli 0157:H7 Contamination of Beef Products. The HACCP Team concluded, and the Senior Management Team agrees, that E. coli 0157:H7 is a hazard reasonably likely to occur in its products without the implementation of a HACCP Plan. The DIA/USDA has recently audited and approved the establishment's HACCP Plan.

The reassessed and approved HACCP plan also includes intervention steps and procedures to reduce, control or eliminate E. coli 0157:H7. Verification of the effectiveness of these interventions is by microbiological testing.

A list of interventions includes as following:

1. Monitoring and controlling the temperature of beef quarters on arrival, storage and processing.
2. Close inspection of all beef quarters on arrival with Zero Tolerance for visible contamination.
3. Letters of assurance from supplying/slaughtering establishments confirming that their HACCP plan has been reassessed in accordance with US Federal Register Notice 9 CFR Part 417 Docket number 00-022N dated 7 October 2002 and that appropriate controls and interventions are in place to reduce, eliminate or control E. coli O157:H7.
4. Standard Operating Procedures.
5. Spacing of carcasses to prevent cross contamination.
6. Monitoring the processing environment at/below 10°C
7. Freezing regimen to prevent microbial growth.

The above intervention steps are verified for efficiency by microbiological testing for E. coli O157:H7 of the finished product.

#### E. coli sampling and verification

To verify the on-going effectiveness, Gorisur S.A. conducts sampling and testing of beef for E. coli O157:H7.

On a daily processing basis, samples of meat approximately 100 grams in weight are randomly cut from five manufacturing boneless meat cartons prior to strapping.

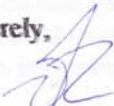
Only product compliant with HACCP requirements and tested negative for E. coli O157:H7 is shipped.

Procedures to be followed if a positive result occurred.

1. The Uruguayan Veterinary Inspection Service will be notified
2. All products from that production lot are rejected from export, and are subjected to heat sterilization under the DIA inspectors control.

Due to the reassessment of Gorisur S.A. HACCP plan, continued effective operation has concluded that E.coli O157:H7 has been reduced to below detectable levels.

Yours sincerely,

  
Dr. Victoria Rodriguez (DVM)  
Q.A. Officer in Charge