FLORIDA BEEF, INC.

CORPORATE OFFICE

231 WEST 12TH STREET

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HACCP Letter of Guaranty

Florida Beef, Inc., Est. 21528 is very committed to the production of safe and wholesome products. Florida Beef, Inc. has been operating under a fully implemented HACCP program which complies with the regulations as set forth in 9CFR417.

Florida Beef, Inc. has reassessed its HACCP Program in accordance with all USDA regulations and in accordance with FSIS Notice 65-07. It has been determined that E. coli 0157:H7 is a hazard reasonable likely to occur in a beef slaughtering facility and Florida Beef, Inc. has implemented validated interventions to prevent or reduce the incidence to undetectable levels.

Florida Beef, Inc. has Lactic Acid and/or Peroxyacetic acid identified as CCP's. This CCP has been validated through studies in our facility conducted by Deibel Laboratories, Inc.

Florida Beef has in place Sanitation Standard Operating Procedures, Good Manufacturing Practices, Employee Training and Pest Control as a basis and foundation for its HACCP program.

All suppliers of animals for Slaughter must sign an affidavit that all animals being delivered for slaughter are in compliance with the Ruminant to ruminant Feed ban and are in compliance with 21 CFR 589.2000.

All animals are handled in a Humane manner and in accordance with AMI Humane Handling practices which are monitored daily by the facility. Florida Beef does not accept Downer cattle and does not slaughter any animal that may become a downer after arriving at the facility.

Florida Beef, Inc is in compliance with FSIS Notice 56-07 and with all programs related to BSE and the removal of Specified Risk Materials. All SRM's are removed in the proper manner and handled appropriately. Florida Beef, Inc. does not produce or use any Advanced Meat Recovery product (AMR) in any of its products. Florida Beef does not Slaughter with Air Injected Stunners.

Sincerely,

President, Florida Beef, Inc.