



**GIBBON PACKING COMPANY, LLC. Est. #5511, Gibbon, NE
LONG PRAIRIE PACKING COMPANY, LLC. Est. #253, Long Prairie, MN
DAKOTA PREMIUM FOODS, LLC. Est. #357, South St. Paul, MN
CIMPL'S MEAT COMPANY, LLC. Est. #2460, Yankton, SD
GREEN BAY DRESSED BEEF, Est. #410, Green Bay, WI**

February 4, 2011

Mr. Jeff Johnson
North South Trading
3373 Sterling Ridge Ct.
Longwood, FL

Dear Mr. Johnson:

American Foods Group, LLC has been operating under a Pathogen Reduction/Hazard Analysis and Critical Control Point (HACCP) system. We implemented Sanitation Standard Operating Procedures and generic E. coli testing performance criteria in January 1997 followed by the implementation of PR/HACCP in January of 1998 in all of our beef production and processing facilities in accordance with 9 CFR parts 417; 416.11; 416.17; and 310.25. We reassess our HACCP program annually to assure validation of our HACCP program.

In accordance with the requirements of 9 CFR 310.25(a), we designed a carcass sampling plan that exceeds USDA/FSIS's requirements. We have implemented a multi-hurdle concept in pathogen reduction by using a number of validated pathogen intervention systems including steam or hot water pasteurization, organic acid rinse as our CCPs. In addition we also use several other validated pathogen interventions including steam vacuums and a pre-evisceration wash, in tandem order. American Foods Group has always been a pioneer in food safety and quality. American Foods Group is in compliance with FSIS Directive 6420.2 regarding zero tolerance. In accordance to FSIS Notice 44.02 regarding E. coli O157:H7, we have reassessed our HACCP program and considered E. coli O157:H7 as a hazard reasonably likely to occur in raw beef product destined for grinding and non-intact use. Therefore, we established a number of CCPs to address detection, and destruction of E. coli O157:H7 to below detectable limits. We have reassessed our HACCP plan based on Notice 65-07. American Foods Group uses robust N=60 sampling plan for boneless beef trimmings and non-intact product in accordance to FSIS Notice 65-07 and 66-07. In conjunction with n+60, AFG uses state of the art Multiplex PCR with sensitivity to detect 1 E. coli cell in 65 grams of sample. Furthermore, in accordance with USDA/FSIS Notice 05-09, we have implemented finished product intervention on trimming and primal/sub-primal. AFG has established a stringent statistically based Event Day (Hot Day) program in all of our plants. Should an "Event Day" occur, we have measures in place that prevent affected event day product being shipped to our customers. Disposition of the affected product from event Day may be subject to further action based on an investigation of the cause.

American Foods Group operates in accordance with all USDA/FSIS regulations and requirements of the Federal Register 21 CFR part 589.2000 and 21 CFR part 589.2001. We have established and implemented programs and policies approved by USDA/FSIS.

Humane Handling – American Foods Group is in full compliance with all provisions of humane handling rules and regulations including 9 CFR 313.

Downer Animals – American Foods Group does not harvest non-ambulatory (downer animals) for human consumption. We are in compliance with FSIS Notice 56.07, the final regulation for non-ambulatory disabled cattle and specified risk materials.

Specified Risk Material – At American Foods Group we remove, segregate, and properly dispose of all Specified Risk Materials (SRM's), prohibited by Notice 4-04, Notice 56-07 (the final regulations for non-ambulatory disabled cattle and specified risk materials) and Federal Register 9 CFR, parts 301 and 309, including tonsils, small intestine and spinal cord of all animals as well as skull, eyes, brain, vertebral column and dorsal root ganglia, of cattle 30 months and older.

Advanced Meat Recovery – American Foods Group, LLC is producing AMR in some of our facilities. Advanced meat recovery (AMR) is produced in accordance with all USDA/FSIS applicable rules and regulations.

Ground Beef – At American Foods Group, ground beef is manufactured from boneless beef trimming that is sampled for E. coli O157:H7 and samples were found negative.

American Foods Group continues to make every effort to minimize pathogenic bacterial contamination with the existing technology, but neither American Foods Group, nor anyone else is able to guarantee pathogen free raw materials.

We enclose an executed copy of our Continuing Guarantee, which supports our commitment to deliver you a merchantable, non-adulterated and safe product. It is our policy for purposes of uniformity and efficiency to provide only this form of continuing guarantee.

Very truly yours,



Ali Mohseni
EVP/Chief Food Safety Officer