



Atlantic
BEEF PRODUCTS

February 5, 2008

Eastern Meat Solutions
19 Rangemore Road
Etobicoke, On
M8Z 5H9
Att: Rui Sousa

RECEIVED

FEB 11 2008

Subject: Letter of Guarantee

To Whom It May Concern:

On February 23, 2007 Atlantic Beef Products Inc. (ABP – Est. # 443) received the Foreign Official Meat Establishment Certificate re: U.S Exports. HACCP accreditation was recognized by CFIA as of May 9, 2006.

The interventions used at ABP to reduce, prevent, or eliminate the hazard associated with E. coli 0157:H7 are Lactic Acid Wash & Final Trim Inspection. ABP has validated these interventions as per Annex O, Chapter 4 of the Meat Hygiene Manual of Procedures.

The Salmonella and E. coli Testing Programs have also been implemented (As per Chapter 11, US section, Annex T and U of the Meat Hygiene Manual of Procedures).

A program has been implemented to comply with the SRM Policy and includes the details of the SRM removal procedures as per Chapter 4, Annex N and Chapter 11, US section, Annex Z of the Meat Hygiene Manual of Procedures.

A procedure has also been implemented to segregate over 30 month animals (OTM'S) as per Chapter 11 Annex Z of the Meat Hygiene Manual of Procedures. ABP mark all cartons with CFIA mandated labeling for OTM meat.

ABP will inform its Customers should there be a failure of the SRM Control Procedures or in the event, testing results in a positive for E. coli 0157:H7.

If you have questions or concerns please do not hesitate to contact me.

Sincerely,

Tammy Downey
Quality Assurance