The Culinary Institute of America

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November 16, 2007

Mr. James W. Johnson, President United States Beet Sugar Association 1156 Fifteenth Street, NW; Suite 1019 Washington, DC 20005

Dear Mr. Johnson:

On August 22, 2007, the Culinary Institute of America entered into an agreement with the United States Beet Sugar Association to conduct a detailed sensory analysis of beet sugar vs. cane sugar in various recipes and food preparations. An analysis was undertaken at the CIA's Hyde Park, New York campus, with sensory evaluations and testing reviews performed by Certified Master Chefs and Certified Master Bakers on September 21, 2007, and on October 4, 2007.

In the course of the project, tests were executed under the most demanding of conditions using a variety of select cooking and baking techniques in preparation of 12 food items, including CIA Gold Standard core recipes and consumer-available retail products. Each food item was prepared twice, with beet sugar in one version and cane sugar in the other. No recipe changes other than the substitution of beet sugar for cane sugar were allowed. Items evaluated by CIA culinary, baking and pastry faculty included:

CIA Gold Standard Recipes (09/21/07)

- Corn Muffins
- Fudge Brownies
- Cheesecake
- Vanilla Sauce
- Créme Brulee
- Tuille Cookies

Consumer Product Tasting Items (10/04/07)

- Bisquick® Pancakes
- Pioneer® Buttermilk Biscuit Fruit Cobbler
- Jiffy® All-Purpose Baking Mix Sugar Cookies

THE WORLD'S PREMIER CULINARY COLLEGE

- Kool-Aid®
- Steel-cut Oatmeal
- Cream of Wheat® hot cereal

With respect to the beet sugar vs. cane sugar sensory evaluation conducted through objective testing by the CIA, the following statement summarizes the findings of the project:

In an independent study conducted by The Culinary Institute of America's Industry Solutions Group, sugar from sugar beets was shown to perform as functionally equivalent to cane sugar, with no discernable taste difference found in products evaluated in sensory testing.

Sincerely,

Ronald DeSantis, MBA Certified Master Chef

Director, Industry Solutions Group