

UNITED STATES SUGAR CORPORATION

Robert E. Coker
Senior Vice President
Public Affairs

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July 17, 2003

Food and Drug Administration
5630 Fishers Lane, Room 106
Rockville, MD 20852

Dear Sir or Madam:

Re: Docket No. 02N-0434, Withdrawal of Certain Proposed Rules and Other Proposed Actions; Notice of Intent

The employee-owners of U.S. Sugar Corporation commend FDA's proposal to withdraw the rule to allow "and/or" labeling on soft drinks Docket No. 02N-0434. We ask that FDA not only withdraw the proposed rule but also rescind its decision "not to initiate enforcement action against soft drink manufacturers that use "and/or" labeling on soft drinks.

U.S. Sugar's sugarcane growers proudly produce 20% of the nation's cane sugar, and we believe it is important that consumers are able to differentiate between products that are sweetened with pure natural sugar (sucrose) and those sweetened with high fructose corn syrup (HFCS).

The primary purpose of food labeling requirements is to provide consumers with accurate information as to the ingredients contained in a product and its overall nutritional values. Since sugar is not used in US soft drinks, the use of "and/or" labeling on soft drinks serves only to mislead consumers.

The FDA's prior rationale for allowing the "and/or" labeling on soft drinks was that soft drink bottlers needed the flexibility to interchange certain ingredients based on price and that there were technical difficulties in producing multiple labels.

The soft drink industry itself has proved that these points are no longer valid.

In the past twenty years the soft drink industry has shown by its sole use of HFCS in "and/or" products that the merits of their argument have been predicated on a false premise that has misled the American public and the FDA.

In 1993, the soft drink industry cited "technological problems" and the need for "flexibility" as a rationale for allowing "and/or" labeling of soft drinks. The fact is that bottlers today manage larger and more varied inventories, requiring a number of different labels demonstrating that the industry has the capability to manage the diversity of label formats that would be required if it were to comply with current ingredient labeling regulations. Specifically, one label which lists HFCS as the sweetener in soft drinks. (On the rare occasion that certain soft drinks do contain sugar, as opposed to high fructose corn syrup, the labels are changed to specify that only "sugar" is used.)

02N-0434

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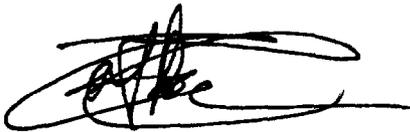
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It is important that today's consumers, concerned about family health and fitness, feel confident in knowing exactly what ingredients are contained in food products. It is also important to note that sweeteners are not interchangeable since they differ in the way they metabolize, function and taste. (e.g. sucrose is known to be better absorbed than HFCS and therefore HFCS has implications in gastrointestinal health)

The FDA's legal precedents support the continuation of specific ingredient labeling (common or usual name) for nutritive sweeteners, including those used in soft drinks. The real issue is consumer deception; "and/or" labeling suggests that a more valuable ingredient, sugar, is in the product when, in fact, it almost never is.

We support the timely resolution of these important issues by FDA's proposal to withdraw the rule to allow "and/or" labeling on soft drinks and the proper enforcement thereof.

Sincerely,

A handwritten signature in black ink, appearing to read 'R. Coker', enclosed within a large, loopy, horizontal oval flourish.

Robert E. Coker
Senior Vice President
Public Affairs