



Robert H. Buker, Jr.
President & CEO

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December 8, 2008

VIA HAND DELIVERY

South Florida Water Management District
3301 Gun Club Road
West Palm Beach, Florida 33406

Attention: Eric Buermann, Chairman; and
Ms. Carol Ann Wehle, Executive Director

Re: Agreement for Sale and Purchase (the "Agreement") between United States Sugar Corporation, SBG Farms, Inc., and Southern Gardens Groves Corporation, as "USSC", and The South Florida Water Management District, as "SFWMD", for approximately 180,000 acres located in Palm Beach, Glades and Hendry Counties.

Dear Chairman Buermann and Ms. Wehle:

As we previously discussed, USSC's Board of Directors was scheduled to meet today to consider the approval of the Agreement. That meeting was held and I am pleased inform you that the Agreement was approved and I was authorized to execute and deliver it to you. Therefore, I am enclosing four (4) original Agreements that have been executed on behalf of USSC. In accordance with the timeline contemplated by the parties, we expect that the Agreement now will be considered for approval and execution at the SFWMD's Governing Board meeting scheduled for December 15th and 16th (as provided in Section 3 of the Agreement).

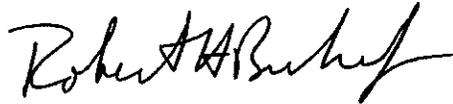
Please note that the enclosed signature pages are facsimiles and, pursuant to Section 26.e of the Agreement, are considered to be originals. Nevertheless, we will be forwarding you originally executed signature pages under separate cover shortly.

We look forward to the approval by the SFWMD of the Agreement and, assuming that it is, please forward two (2) fully executed originals to us.

If I can be of any further assistance in this matter, please do not hesitate to contact me.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert H. Buker, Jr.", written in a cursive style.

Robert H. Buker, Jr.,
President & CEO, United States Sugar Corporation

Enclosures

cc: Michael W. Sole, Secretary, Florida Department of Environmental Protection (via FedEx w/enc.)
Sheryl Wood, General Counsel, South Florida Water Management District (via Hand Delivery w/enc.)
William S. White, Chairman of the Board of Directors of United States Sugar Corporation (via facsimile w/o enc.)
Edward Almeida, Vice President, Legal Affairs, United States Sugar Corporation (via facsimile w/o enc.)