UNITED STATES SUGAR CORPORATION

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December 22, 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:

USSC's Board of Directors met today to approve the changes to the Agreement after we transmitted the same to you on December 8th. I am pleased inform you that the Agreement, as changed, was approved and I was authorized to execute and deliver it to you. Accordingly, pursuant to your letter dated December 17, 2008, enclosed are four (4) original Agreements which have been executed on behalf of USSC. These Agreements contain the revisions referenced in your letter dated December 17th, i.e., the new **Section 7.a.xviii** and the revisions forwarded by our counsel to SFWMD on December 12th, 14th and 16th. In addition, **Schedule 12.a.xvii** of the prior version of the Agreement contained a scrivener's error regarding the date of a letter that was incorrectly referenced as August 15th when, in fact, the date of such letter is August 13th. We have changed such schedule accordingly.

As you will note, each page of the enclosed Agreement has been initialed for identification purposes by our attorney, Danielle DeVito-Hurley from Gunster, Yoakley. You may feel free to have a representative of SFWMD initial each page as well, but you are not required to do so.

Once the Agreement has been executed by a representative of SFWMD, please insert the date on the front page of each original and on the joinder by SCFE on page 55 of the Agreement. As contemplated by Section 3 of the Agreement, please return two (2) original Agreements to us by tomorrow, December 23rd.

Please feel free to call me if you have any questions or comments. We look forward to working with the SFWMD toward a successful closing of this transaction.

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

Sincerely,

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.)