

COMPLIANCE LETTER

Mr. Thomas L. Wagner, Jr., CPA
State Auditor
South Carolina Office of the State Auditor
Columbia, South Carolina

We have audited the balance sheet of the South Carolina Department of Agriculture - Pork Board special revenue fund for the year ended June 30, 2000, and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. Our audit was made in accordance with generally accepted auditing standards.

In connection with our audit, nothing came to our attention that caused us to believe that the South Carolina Department of Agriculture - Pork Board was not in compliance with Section 1230.74 of the Pork Promotion, Research and Consumer Information Order Final Rule relating to the use of checkoff funds for the purpose of influencing legislation. However, it should be noted that our audit was not directed primarily towards obtaining knowledge of such noncompliance.

Wilkes & Company

Columbia, South Carolina
September 25, 2000