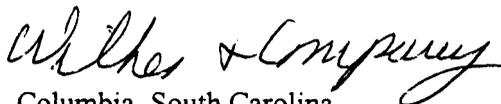


**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL**

South Carolina Department of Agriculture -  
Pork Board  
Board of Directors  
Columbia, South Carolina

We have audited the financial statements of the South Carolina Department of Agriculture - Pork Board for the year ended June 30, 2000, and have issued our report thereon dated September 25, 2000. In planning and performing our audit of the financial statements of the South Carolina Department of Agriculture - Pork Board, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted no matters involving the internal control and its operation that we consider to be material weaknesses as defined above.

The report is intended solely for the use of management, the members of the Board of the South Carolina Department of Agriculture - Pork Board and the National Pork Board and should not be used for any other purpose.



Columbia, South Carolina  
September 25, 2000