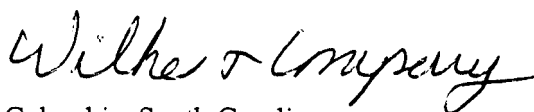


COMPLIANCE LETTER

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

In connection with our audit of the financial statements for the year ended June 30, 2000, we noted that there were no invested funds held by the South Carolina Pork Board. We also reviewed the Agriculture Marketing Service's (AMS) Investment Policies for Commodity Programs, dated December 1987.

In connection with our audit, since the South Carolina Pork Board does not hold invested funds nor does it invest any funds, nothing would have come to our attention to indicate that the South Carolina Pork Board special revenue fund was not in compliance with AMS policies regulating investments.



Columbia, South Carolina
September 25, 2000