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Jim Murphy
Director of Quality Operations

June 15, 2010

To Whom It May Concern:

In accordance with the **USDA Food and Nutrition Service regulations, Child Nutrition Labeling for Nonmeat Products**, each 8oz cup of Upstate Farms Non Fat Blended Yogurt equals two ounces equivalent meat alternate. The following CFR citation is provided for your reference.

7 CFR Part 226.20 Food and Nutrition Service, USDA

§ 226.20 Requirements for meals.

(C) Yogurt may be used to meet all or part of the meat/meat alternate requirement.

Yogurt served may be either plain or flavored, unsweetened or sweetened. Noncommercial and/or nonstandardized yogurt products, such as frozen yogurt, homemade yogurt, yogurt flavored products, yogurt bars, yogurt covered fruit and/or nuts or similar products shall not be credited. **Four ounces (weight) or ½ cup (volume) of yogurt fulfills the equivalent of one ounce of the meat/meat alternate requirement in the meal pattern.**

I certify that Upstate Farms Nonfat Blended yogurt meets the requirements of a standardized yogurt as defined by 21 CFR 131.206

Please feel free to contact me if you have any questions regarding this information.

Sincerely,

A handwritten signature in blue ink, appearing to read "James G. Murphy", with a long horizontal line extending to the right.

James G. Murphy
Director Quality Operations
Upstate Niagara Cooperative, Inc.