CARGILL, INCORPORATED TERMS OF PROPER COUPON REDEMPTION May 1, 2012

This policy establishes all terms and conditions applicable to redemption, processing, payment and other matters relating to Cargill, Incorporated coupons. It states our commitments and your responsibilities for the efficient and fair reimbursement of coupons.

This policy applies to the following Cargill subsidiaries, affiliates, and joint ventures for itself and on behalf of its subsidiaries, affiliates, and joint ventures, will reimburse legitimate retail sellers of Cargill products for face value of cents-off coupons plus eight cents for coupon handling costs, as well as established postage fees. Your acceptance and redemption of Cargill constitutes a binding agreement and signifies your agreement to honor the following coupon redemption policy requirements.

Redemption at the Store

1. Coupons are redeemable only by a consumer purchasing the specific brands, product(s), quantity and sizes stated on the coupon, with the face value of the coupon deducted from your retail price. Only one coupon shall be redeemed for each item purchased.

2. Coupons may not be reproduced, photocopied, mutilated, trimmed or altered in any way by the retailer.

3. Coupons are non-assignable and are void if transferred from their original recipient to any other person, firm or group. Cargill does not permit the unauthorized distribution, collection, sale, or assignment of its coupons for any reason. Therefore, coupons are not to be used in swap boxes, taped to product or improperly placed on hooks other than agreed upon point of sale fixture, near Cargill products, gathered and distributed by any person or group for charitable fund-raising purposes, or otherwise used in any way except as described in Section 1 above.

4. Coupons are void if taxed, restricted, or prohibited by law.

5. The consumer is required to pay any applicable sales tax.

6. Coupons will be redeemed only at retail locations located in the United States, its territories and at U.S. Military bases.

7. Coupons must not be accepted from the consumer after the stated expiration date. Invoices for paper & digital coupons received by Cargill more than six months (180 days) after the expiration date on the face of the coupon will not be honored.

8. For paper coupons, Cargill will deny reimbursement for any coupons which exhibit signs of misredemption, including but not limited to: gang cuts, similar cuts or tears, evidence of tape, mint condition, uniform mix, sequential number patterns or excessive or larger than normal quantities of coupons in single or multiple transactions that would indicate the coupons were used to purchase products for resale and not for individual consumer use. Cargill will notify and work with the retailer to identify and eliminate any problems. Retailers who do not respond to repeated notification and do not demonstrate willingness to eliminate problem areas will be suspended from receiving reimbursement for Cargill coupons.

9. For digital coupons, Cargill will deny reimbursement for coupons which exhibit signs of misredemption, including, but not limited to: accuracy or quality issues in data files, excessive or unusual patterns or redemption, use of multiple coupons (digital and paper) for a single purchase and excessive "make good" coupons or point of sale overrides.

Processing Coupons for Payment

10. Cargill will only accept properly redeemed and identified coupons directly from the retailer or through an authorized retailer clearinghouse, retailer-billing agent, or wholesaler-billing agent. Coupons from any other sources will not be honored. Cargill reserves the right to deal directly with all retailers on all matters pertaining to any coupon submission.

11. All applicable IRS reporting requirements, including obtaining an appropriate taxpayer identification number, must be complied with.

12. To redeem coupons for Cargill, send properly redeemed coupons to Inmar:

- Cargill Salt / CMS Dept # 13600

One Fawcett Dr.

Del Rio, TX 78840

- Cargill Honey Suckle / Dept # 42205

One Fawcett Dr.

Del Rio, TX 78840

- Cargill Animal Nutrition / CAN Dept # 22304

One Fawcett Dr.

Del Rio, TX 78840

Cargill Deli/ Dept # 24292
 One Fawcett Dr.

Del Rio, TX 78840

- Cargill Beef / CMS Dept # 28749
 One Fawcett Dr.
 Del Rio, TX 78840
- Cargill Shadybrook Farms/ Dept # 72322
 One Fawcett Dr.
 - Del Rio, TX 78840
- Cargill Schweigert Willowbrook / Dept # 74920

One Fawcett Dr.

Del Rio, TX 78840

Any questions concerning claims for payment, please contact Inmar Trade Relations at

Inmar Trade Relations,

PO Box 1750,

Winston-Salem, NC 27106

1 - 800 - 285 - 7602

Policy for Payment and Denials

13. You will be reimbursed only for the following three (3) items:

13.1 Face value of properly redeemed coupons or, if the coupon calls for free merchandise, for your retail-selling price (up to the stated maximum value printed on the coupon)

13.2 Cargill will pay to retailer 8¢ (\$.08) for handling each properly redeemed coupon

13.3 Reasonable out-of-pocket costs <u>in</u>curred for the physical transportation of the coupon(s) to us or to our authorized agent. We will not pay for any administrative or consolidation fees and, except as described in (ii) below, we will not pay any other up charges that you or your agent (if you use one) may assess on or in lieu of such pass-through/out-of-pocket expenses.

Transportation costs will be reimbursed as follows:

i) Retailers who sort the coupons they have redeemed and submit them directly without the use of any third party agent will be reimbursed for incurred reasonable postage (i.e. first class mail insured) or other shipping charges, as indicated on the package received.

ii) Retailers who use a clearinghouse or billing agent will be reimbursed at our established rate of nine dollars per thousand coupons redeemed (\$9/M).

The above three items (13.1-13.3) represent the only amounts for which retailers will be reimbursed. Retailers agree not to deduct or attempt to collect any additional amounts from Cargill in any way. Any attempted deduction or collection, and any associated deduction or collection fee, constitutes breach of this agreement and will not be accepted.

14. Coupon reimbursements and coupon adjustments cannot be deducted from product invoices or purchase orders. Invoice deductions and deduction fees are not in compliance with Cargill redemption policy and may impact lines of credit extended to retail customers.

15. Cargill and our agent make every effort to make payment within thirty days from receipt of a coupon submission and invoice. The eight cents (**\$.08**) handling fee covers any and all costs associated with this time period.

16. If variances occur between your coupon invoice and our payment, an explanation will be enclosed with the payment. You have six months to inquire about a variance. Lack of inquiry within six months of any variance constitutes your agreement with the adjustment. Appeals made more than six months from the date of payment will not be considered by Cargill.

General Terms

17. Any lawsuit involving coupon processing or payment disputes shall be brought within six months of the original date of notification by Cargill of such dispute to the retailer, clearinghouse or agent or such claims shall be deemed extinguished. Any such lawsuit shall be governed by Minnesota law and shall be filed and conducted in a state or federal court located in Minnesota. Each party shall be responsible for its own attorneys' fees and costs.

18. If false or misleading verification information is provided on a questionnaire to Cargill or a certified clearinghouse, redemption privileges with Cargill may be permanently terminated.

19. Each shipment of coupons will be considered as a whole and Cargill reserves the right to refuse payment for an entire shipment if any portion of the shipment is found to be improperly redeemed.

20. Failure to observe these terms and conditions for proper redemption may, at the option of Cargill, <u>void all coupons submitted</u> for reimbursement and all coupons may be retained as property of Cargill without payment. Cargill reserves the right to forward coupons, which Cargill judges to be misredeemed, to law enforcement agencies for their review and investigative purposes.

21. The cash redemption value of each coupon is 1/40 of one cent.

22. It is FRAUD to present coupons for redemption other than as provided by this agreement.

23. The exercise or waiver, in whole or in part, of any right, remedy or breach under this agreement shall not constitute the exercise or waiver of any other right, remedy or breach under this agreement.

24. The express terms of this agreement shall not be varied by any course of dealing, performance or usage of trade. Any different, conflicting or additional terms in any invoice, purchase order, or other document provided by the retailer, clearinghouse or agent are hereby expressly rejected.

25. The retailer must present to Cargill, upon request, point of sale and or/product movement reports showing sufficient purchase of stock to cover coupons submitted for payment. Product purchases must support the amount of coupons submitted and if the amount of coupons submitted exceeds the normal industry redemption figures, Cargill may request supporting data, typically transaction log data to verify actual consumer transactions for the period involved. Cargill reserves the right to audit the coupon sorting and billing service of any retailer or agent involved in the handling process. Cargill may also require independent verification of transaction data if available. Cargill may deny reimbursement for coupons that are misredeemed (including, but not limited to, coupons that have been used to purchase products for resale).