

EXHIBIT 44

From: Purvis, Sharon - Sharon_Purvis@cargill.com </O=CARGILL/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=10966>
Sent: Thursday, December 2, 2010 12:32 PM
To: Fosdick, Larry - Larry_Fosdick@cargill.com; Rogers, Brent - Brent_Rogers@cargill.com; Ringo, Stefanie M. - Stefanie_Ringo@cargill.com; Cotter, Jeff - Jeff_Cotter@cargill.com; Smith, Michael W. - Michael_W_Smith@cargill.com; Willits, Alan - Alan_Willits@cargill.com; Siegert, Bob - Bob_Siegert@cargill.com; Zerman, Greg - Greg_Zerman@cargill.com; Roberts, Chris - Chris_Roberts@cargill.com
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Subject: FW: ISBT HFCS study
Attach: 2010 Ventura Davis Goran Sugar Content of Popular Sweetened beverages based on objective lab analysis Focus on Fructose.pdf; ISBT HFCS Press Release.doc; ATT00001.txt

There is the ISBT press release that refutes the study showing HFCS content in HFCS and consequently the levels in soft drinks were higher than what the industry indicates. Cargill and the other HFCS producers participated in this study. The testing lab initially used a method that did not accurately measure maltose and higher saccharides.

From: jennifer@corn.org [mailto:jennifer@corn.org]
Sent: Thursday, December 02, 2010 1:13 PM
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Cc: aerickson@corn.org; kbrenner@dtbassociates.com; smcnamara@corn.org; dknowles@corn.org
Subject: FW: ISBT HFCS study

FYI. Thanks Barbara.

Jennifer White Gradnigo
Corn Refiners Association
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From: Hipple, Barbara J. [mailto:Barbara.Hipple@tateandlyle.com]
Sent: Thursday, December 02, 2010 10:52 AM
To: Jennifer White Gradnigo
Subject: FW: ISBT HFCS study

Something others may want to see.

Barb Hipple

Vice President
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From: Larry Hobbs [mailto:larry_hobbs@comcast.net]

Sent: Wednesday, December 01, 2010 3:13 PM

To: mredman@ameribev.org; 'Bill Eaton'; 'John McGroarty (mcgroarty@wis-pak.com)'; 'John Wisler'; 'Paige Echols'; 'Tom Reimer'; 'Tony Dworetzky'; shutter@na.ko.com; Hipple, Barbara J.; Brian Stegmann; Gary Robson; Joe Dirksen; John Wisler; Manus Mitchell; Manus Mitchell; Ron Puvak; Sally Potter

Cc: 'Larry Hobbs'; 'Casey Conway'; Stefanie_Ringo@cargill.com; kevin.doyle@pepsico.com

Subject: ISBT HFCS study

As some of you may know, in October, the ISBT was made aware of a study done at USC and published in the journal *Obesity* regarding extremely high levels of fructose in beverage samples taken in certain markets. Upon reviewing the study it was immediately apparent that no higher sugars were being reported in any of the samples. I spoke with Dr. Goran about this and offered to conduct a joint study to verify these results. Not surprisingly he felt they would stand by the report as published. Because the report brought into question testing methodology established in HFCS guidelines, the officers and the Executive Committee discussed the situation and felt it was in the interest of the Society and of the industry to proceed with an independent evaluation of the results that Goran reported.

To do this we selected the same laboratory used in Goran's report and the same carbohydrate method- AOAC 977.20 Separation of Sugars in Honey. We also ran the HFCS samples using AOAC 979.23 on which ISBT HFCS Procedure 3.0 - Saccharides in HFCS is based.

The results of the study are shown in the attached press release. In addition to representatives of American Beverage Association and the Corn Refiners Association, I have been in contact with Dr. Goran, reporters and bloggers from NY Times, LA Times, Des Moines Register, Food Politics, and Center for Science in the Public Interest -both before the ISBT study was begun and this week regarding the results of the study.

We will be posting this press release on our website tomorrow as well as on our linked in page.

In keeping with the bylaws of the Society, this study was conducted entirely under the supervision of the ISBT and using reserve funds of the Society for events such as this. No funds or supervision came from any company or other organization.

I hope to complete a more formal report of the ISBT study by January which will be discussed at BevTech.

Please feel free to contact me if you have any questions;

Larry

Larry Hobbs
Executive Director



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