

## INDEPENDENT AUDITORS' REPORT

To the Members and Board of Directors  
Sunkist Growers, Inc.

We have audited the accompanying consolidated statements of financial position of Sunkist Growers, Inc., and Subsidiaries ("the Company") as of October 31, 2009 and 2008, and the related consolidated statements of operations and comprehensive income, members' equity, and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

The Company accounts for certain revenue and related costs derived from the marketing of fresh fruit based on the gross amount billed to a customer. In our opinion, U.S. generally accepted accounting principles require that such revenue and related costs be accounted for based on the net amount retained. Accounting for revenue and related costs on a net basis would have resulted in a decrease in both revenue and related costs of \$592 million and \$731 million for the years ended October 31, 2009 and 2008, respectively.

In our opinion, except for the effects of accounting for revenue on a gross basis rather than on a net basis as discussed in the preceding paragraph, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Sunkist Growers, Inc. and Subsidiaries as of October 31, 2009 and 2008, and the results of their operations and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.



Stockton, California  
February 3, 2010