

INDEPENDENT AUDITORS' REPORT**To the Members and Board of Directors
Sunkist Growers, Inc.**

We have audited the accompanying consolidated statement of financial position of Sunkist Growers, Inc., and Subsidiaries ("the Company") as of October 31, 2007 and the related consolidated statements of operations and comprehensive income, members' equity, and cash flows for the year 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 audit. The financial statements of the Company as of October 31, 2006, were audited by other auditors whose report dated February 16, 2007, expressed a qualified opinion on those statements for the effects of reporting revenue on a gross basis rather than on a net basis as discussed below and in Note 1.

We conducted our audit 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 audit provides 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 \$690 million for the year ended October 31, 2007.

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, 2007 and the results of their operations and their cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.



Stockton, California
January 31, 2008