



Honorable Franklin L. Lavin  
Under Secretary for International Trade  
U.S. Department of Commerce  
1401 Constitution Ave., NW  
Washington, DC 20230

Dear Under Secretary Lavin:

I am writing to provide input as you and your team consider the Government of Ukraine's request to be recognized as a "market economy" for purposes of U.S. anti-dumping law.

Cargill has been active in Ukraine for many years and one of the largest U.S. investors in the country since the construction and opening of our sunflower seed processing facility in Donetsk in 2000. In short, we at Cargill support Ukraine's request to be recognized as a "market economy." This is not to imply that Ukraine has become a fully mature, stable, and transparent economy, but rather to acknowledge the genuine progress that has been made in moving Ukraine to an open economic system.

Two of the areas most critical to Cargill that help us judge progress in this regard are value added tax (VAT) refunds and government intervention in the grain market. On the VAT front, we are pleased to report that the new government has to date done an excellent job of getting their VAT obligations current. The test of course will be the continuation of the appropriate refund amounts each and every month, but as of today the Government deserves commendation for their strong efforts. Also, despite certain public comments, intervention by the government in grain markets has been minimal – this must remain. These are two critical and foundational issues for the development of Ukraine's food and agriculture sector and to the government's credit they have shown significant improvement in a short-time period.

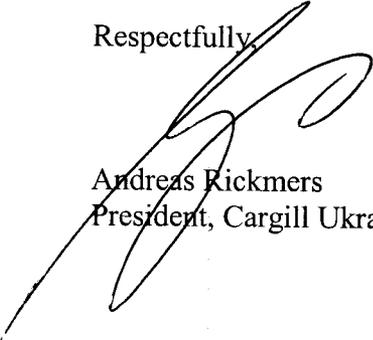
As you know well Under Secretary Lavin, a consistent set of rules and institutional strength provides the environment under which investors can make solid decisions and

plan for the future. A legal and budget environment that provides stability and fair treatment for investors is an imperative for the future. An excellent example to this point is the need to honor the “free economic zone” commitments made to legitimate investors who achieved the agreed terms put forth by the prior government of Ukraine. Terms of investment must be reliable and honored from one government administration to the next.

In summary, the government of Ukraine has made real progress on critical issues important to investors like Cargill – particularly, in the area of VAT refunds. There is of course more progress to be made in making the Ukrainian economic environment completely open and market driven, but from our perspective the positive evolution and efforts by the Ukrainian government deserve to be recognized and we would recommend Ukraine be affirmed as a “market economy.”

Many thanks for your consideration of our input Under Secretary Lavin.

Respectfully,



Andreas Rickmers  
President, Cargill Ukraine