

ALSTON & BIRD LLP

One Atlantic Center
1201 West Peachtree Street
Atlanta, Georgia 30309-3424

404-881-7000
Fax: 404-881-7777
www.alston.com

Charles H. Morgan

Direct Dial: 404-881-7187

E-mail: charlie.morgan@alston.com

July 25, 2008

Via Hand Delivery

Mr. John J. Deifer
Area Director
Occupational Safety and Health Administration
Savannah Area Office
450 Mall Boulevard, Suite J
Savannah, GA 31406

REC'D JUL 25 2008

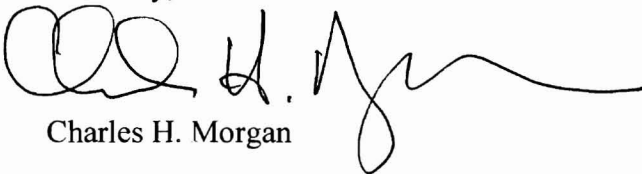
Re: Imperial-Savannah, L.P.
Highway 17
Port Wentworth, GA 31407

Dear Mr. Deifer:

Pursuant to 29 U.S.C. § 659(a) and Rule 33 of the Rules of Procedure of the Occupational Safety and Health Review Commission ("Review Commission"), I am writing to contest the citations issued against Imperial-Sugar, L.P. and any of its affiliated companies, including the allegations of violations of the OSH Act and safety and health standards, the characterization of the alleged violations, the penalties proposed and the abatement dates proposed.

A copy of this notice of contest will be posted at the facility.

Sincerely,



Charles H. Morgan

CHM

LEGAL02/30887337v1

Bank of America Plaza
101 South Tryon Street, Suite 4000
Charlotte, NC 28280-4000
704-444-1000
Fax: 704-444-1111

90 Park Avenue
New York, NY 10016
212-210-9400
Fax: 212-210-9444

3201 Beechleaf Court, Suite 600
Raleigh, NC 27604-1062
919-862-2200
Fax: 919-862-2260

The Atlantic Building
950 F Street, NW
Washington, DC 20004-1404
202-756-3300
Fax: 202-756-3333