

October 11, 2005

Ms. Dana Coale, Deputy Administrator USDA – AMS – Dairy Programs 1400 Independence Avenue, SW Washington, D.C. 20250-0225

Dear Deputy Administrator Coale,

Foremost Farms USA is a dairy cooperative owned by 3,500 dairy farmers located in the states of Michigan, Indiana, Ohio, Illinois, Wisconsin, Iowa and Minnesota.. Our primary business is in the manufacturing of dairy products from our member-owners milk.

I am writing to you to support Agri-Mark Dairy Cooperative's request for an emergency hearing on changes in the Class III and IV formulas. We have incurred substantial increases in manufacturing costs since 2000. Natural gas costs have gone up by almost 20% and are expected to continue to climb even higher. Labor costs including wages, health insurance and retirement benefits continue to rise significantly compared to costs that were used to calculate the manufacturing cost allowances in the current Class III and IV formulas. The dairy products manufacturing industry is under a great deal of financial stress by not being able to recover these costs because of Class price formulas not accurately reflecting actual costs.

We urge you to proceed with an emergency hearing on this matter.

Sincerely

David Fuhrmann

David & Fulrmann

President

DF:plr