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March 29, 2004

FSIS Docket Clerk, Docket #03-0251F
Room 102, Cotton Annex
300 12th and C Street, SW
Washington, DC 20250-3700.

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Dear Sirs,

Regarding specified risk materials (SRM) stated in the Federal Register, we would like to submit our comments as follows.

We, Itoham Foods Inc., established in 1928, are a Japanese manufacturer of ham & sausage listed on the First Section of the Tokyo Stock Exchange, with a number of shareholders including individuals and corporate investors. We are not only a processor but a distributor and have 185 sales offices in all over Japan. We sell not only meat products but fresh meat. We achieved on sale value of US\$ 4,388 million, and imported from USA approximately 45,000 tons, US\$ 463 million. And we possess an affiliate company named Ito Cariani Sausage Co. Inc., which has four functions of breeding hogs, meat works, produce of ham & sausages, and trading.

Japanese-style beef barbecue, Yakiniku, especially with beef offal is now very popular cuisine at home, restaurants and even outdoors in Japan. "Yakiniku" restaurants are always busy with customers on weekends. These restaurants are offering recreational atmospheres for a variety of groups, including families, couples, and friends, who enjoy dinner and conversation. The restaurants are becoming even more important for families' gathering occasions. They all enjoy beef offal at the restaurants. And beef offal occupies a very important position in Japanese meat consumption.

On January 8, 2004, you provisionally decided on the interim final rule that the entire small intestine shall be removed from January 12 although you had acknowledged that the distal ileum is SRM and it might be possible to remove it from the small intestine effectively. As you know, it is only the distal ileum not the entire small intestine that Office International des Epizooties (OIE) prohibit.

Since BSE-infected cow was found during the early 2001 in Japan, Japan has conducted strict measures, testing of all cattle slaughtered because Japanese consumer is unbelievably worried and distrusted against BSE. Nevertheless the small intestine is not specified as SRM, it is distributed as foodstuff in the country and Japanese consumer is willing to eat them after removing a part 80 inches back from the junction between the distal ileum and the cecum.

Regarding to the Docket #03-0251F, we would like to ask you to immediately amend the Interim Final Rules as we propose below.

<Proposed amendment>

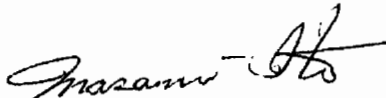
In the above Docket, CFR § 310.22(a)(3) is stated as follow;

“(3) The distal ileum of all cattle. To ensure effective removal of the distal ileum, the establishment shall remove the entire small intestine, and shall dispose of it in accordance with §§ 314.1 or 314.3 of this subchapter.”

The said provision shall be amended like this, for example;

“(3) The distal ileum of all cattle. To ensure effective removal of the distal ileum, the establishment shall remove part of the small intestine by cutting 80 inches back from the junction between the distal ileum and the cecum. and shall dispose of it in accordance with §§ 314.1 or 314.3 of this subchapter.”

Respectfully,



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