

**"EXHIBIT C"**



Robert H. Buker, Jr.  
President and CEO

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March 14, 2006

Mr. Gaylon M. Lawrence, Jr.  
9000 Carothers Parkway  
Franklin, Tennessee 37067

Dear Gaylon:

The Board of Directors of United States Sugar Corporation ("the Company") met yesterday, as part of its review of the Company's strategic alternatives, to decide what action to take in regard to your family's interest in acquiring the Company. Based on the condition and prospects of the assets and business of the Company, the Board of Directors decided that the best interests of the shareholders will be best served by maintaining ownership. Accordingly, the Board requested that I communicate to you its decision that the Company is not for sale. We have instructed our advisors to discontinue any further discussions with Rabobank.

We thank you for your interest. I am sure your family will be successful in pursuing other opportunities.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert H. Buker, Jr.", written in a cursive style.

RHB/ngc