

**"EXHIBIT D"**

Gaylon M. Lawrence, Jr.  
Agriculture – Banking – Real Estate

January 8, 2007

Mr. Robert Buker, President  
United States Sugar Corporation  
111 Ponce De Leon Ave  
Clewiston, Fl 33440

**PERSONAL AND CONFIDENTIAL**

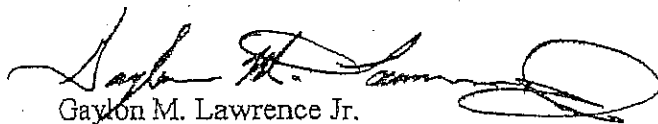
Dear Bob,

I hope 2006 has been a successful and prosperous year for you and U.S. Sugar. As our offer last year demonstrated, we believe U.S. Sugar has many positive strengths and fits well with our other business interests.

Although in March of last year you told us that the Board of Directors had determined that it was not in the interest of the shareholders to sell the company, circumstances do change. Our own performance in 2006 has placed us in an even better financial position to quite comfortably consummate a transaction. In pursuit of that, my Father and I want to again offer to purchase all of the stock of U.S. Sugar for \$575 million (\$293 per share), exactly the same offer we made last year.

If your shareholders have any interest in pursuing the offer, please call me to discuss the matter.

My best wishes for a Prosperous and Happy New Year.

  
Gaylon M. Lawrence Jr.

4007 Hillsboro Road Nashville, TN 37215  
p 615-298-8000 c 615-347-9601  
glawrence@tennbank.com