

JDW SUGAR Mills Ltd.

April 29, 2008

Ref: JDW/04/08

The Managing Director
Karachi Stock Exchange (Guarantee) Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

BUY-BACK OF SHARES BY THE SPONSORS OF UNITED SUGAR MILLS LIMITED (USML)

Dear Sir

In connection with the Delisting of United Sugar Mills Limited, we as Sponsor and Majority shareholders of USML hereby confirm and accept to purchase the shares with minority shareholders at minimum purchase price of Rs. 333.33 per share as approved by you vide your letter dated April 24, 2008.

This letter is being issued in addition to letter dated April 24, 2008 issued by the United Sugar Mills Limited.

Yours faithfully,
For JDW Sugar Mills Ltd


(MUHAMMAD RAFIQUE)
Company Secretary