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FOR IMMEDIATE RELEASE

Smithfield Foods Selects Impact:ECS™ as New Enterprise Cost System

3C Software, provider of the enterprise cost system Impact:ECS™, announced today an enterprise software license, maintenance, and professional services agreement with Smithfield Foods. This announcement follows a successful pilot implementation at Smithfield owned Curly's Foods in Sioux City, Iowa. The agreement allows any business entity under the Smithfield Foods' umbrella to replace existing cost and performance measuring systems with the more robust Impact:ECS™ product.

"Having proved itself in other process industries for many years, Impact:ECS™ was a natural fit for the complex disassembly and reassembly processes found at Smithfield", says Matthew Smith, President and CEO of 3C Software. Bart Ellis, Vice President, Operational Analysis for Smithfield Foods adds, "The Impact product accommodates today's fluid manufacturing processes by placing system management control in the user's hands. Any change to production floor activity is handled quickly and inexpensively."

About Smithfield Foods

With annual sales of \$8 billion, Smithfield Foods is the leading processor and marketer of fresh pork and processed meats in the United States, as well as the largest producer of hogs. Smithfield Foods has delivered a 28 percent average annual compounded rate of return to investors since 1975. In the last 15 years, the company's share price has outperformed the S&P 500 Index by more than 350 percent. For more information on Smithfield Foods, please visit www.smithfieldfoods.com.

About 3C Software

3C Software, developers of Impact:ECS™ and Impact:3C®, was founded in 1989 and is a leader in detailed cost management systems for process manufacturers. Headquartered in Atlanta, Georgia, 3C Software serves clients in several manufacturing industries including automotive, textile and apparel, pulp and paper, semiconductor, chemical and rubber, and food and beverage. 3C Software's rapidly implemented solutions work with all accounting methods, are simple to maintain, and handle unlimited calculations and variables. For more information about 3C Software, visit www.3csoftware.com or call 800-226-2036.

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