

January 6, 1998

To the Stockholders of Bestfoods (formerly CPC International Inc.) Common Stock:

As we previously announced, CPC International Inc. changed its name to Bestfoods effective January 2, 1998, and now trades under the symbol BFO. As owners of Bestfoods common stock, you have recently received, or will soon receive, a special distribution of 1 (one) share of Corn Products International, Inc. ("Corn Products") common stock for every 4 (four) shares of Bestfoods common stock owned as of the record date of December 15, 1997. For tax purposes these shares are treated as distributed on December 31, 1997. The distribution and the Federal income tax consequences of the distribution are fully discussed in the Information Statement dated December 5, 1997.

Bestfoods has received a ruling from the Internal Revenue Service that the distribution of Corn Products stock will be tax-free for U.S. Federal income tax purposes for Bestfoods stockholders. The Federal income tax basis of your Bestfoods common stock, however, must be apportioned between your Bestfoods common stock and your Corn Products common stock, based on their relative fair market values on the date of the distribution. The values of the Bestfoods common stock and the Corn Products common stock on the date of the distribution have been determined with reference to the average trading prices on January 2, 1998, the first trading day after the distribution. Based on this methodology, on January 2, 1998, the fair market value of one share of Bestfoods common stock was \$100.9375 and the fair market value of 1/4th of a share of Corn Products common stock was \$7.4609. Accordingly, your aggregate income tax basis in Bestfoods common stock will be apportioned 93.1171% to your Bestfoods common stock and 6.8829% to the Corn Products common stock you received as a result of the distribution. You should consult your tax advisor regarding the application of this apportionment calculation to your particular circumstances.

The apportionment calculation may be illustrated as follows: Suppose you own 50 shares of Bestfoods common stock with a \$50 per share basis for a total basis of \$2,500.00. As a result of the distribution, your aggregate basis in the shares of Bestfoods common stock would be reduced to approximately \$2,327.93 (93.1171% of \$2,500.00), or \$46.56 per share (\$2,327.93 divided by 50 shares). Your aggregate basis in your shares of Corn Products common stock would be approximately \$172.07 (\$2,500.00 less \$2,327.93), or \$13.77 per share (\$172.07 divided by 12.5 shares). The apportionment calculation would be applied separately to each group of shares of Bestfoods common stock that you own with a basis other than \$50 per share.

If your ownership of Bestfoods common stock would entitle you to receive a fractional share of Corn Products common stock (as in the example, above), you have received, or will receive, cash in lieu of the fractional share (unless you held your shares through certain Bestfoods employee benefit plans). For instance, if you owned 50 shares of Bestfoods common stock with a basis of \$50 per share, instead of actually receiving 12.5 share of Corn Products common stock, you would receive 12 shares plus the cash equivalent of 0.5 shares. For tax purposes, you would be treated as having sold the 0.5 shares in exchange for the amount of cash received. Gain or loss on that sale would be recognized for Federal income tax purposes and would equal the difference between your basis in the 0.5 shares (in the above example, \$13.77 multiplied by 0.5) and the amount of cash received.

This information should be retained to support the determination of the income tax basis of your Bestfoods and Corn Products stock.