UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re MERISANT WORLDWIDE INC,

Case No. 09-10059 (PJW)
Reporting Period: Dec 2009

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month.

Submit copy of report to any official committee appointed in the case.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a			x
Schedule of Professional Fees Paid	MOR-1b	x		
Copies of bank statements				x
Cash disbursements journals		x		
Statement of Operations	MOR-2	x		
Balance Sheet	MOR-3	x		
Status of Postpetition Taxes	MOR-4			x
Copies of IRS Form 6123 or payment receipt			None in reporting period	
Copies of tax returns filed during reporting period			None in reporting period	
Summary of Unpaid Postpetition Debts	MOR-4	x	See balance sheet	
Listing of aged accounts payable	MOR-4		See balance sheet for summary	
Accounts Receivable Reconciliation and Aging	MOR-5	x		
Debtor Questionnaire	MOR-5	x		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date

Signature of Authorized Individual*

Date

Julie Wood
Printed Name of Authorized Individual

VP Finance, Controller
Title of Authorized Individual

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

Case No. 09-10059 (PJW)

		Merisant Company Operating account	Merisant Company Money Market Accont	Total Merisant Company	Merisant Worldwide Inc.	Merisant US 5180 Operating	Merisant US 5180 Canada	Merisant US Total	Merisant Foreign Holdings	Whole Earth Sweetener Co.	Whole Earth Foreign Hldgs	Grand Total
Book Balance	11/30/2009	12,121,211	18,041,289	30,162,500	126,725	8,433,325.01	330,560	8,763,885	-	-	-	39,053,110
Receipts												
Accounts Receivable		-		-		7,094,327.78	177,234.56	7,271,562				7,271,562
Intercompany Transfer from ex-US entities		2,446,000		2,446,000				-				2,446,000
Franchise Tax Refund				-				-				-
Transfer From MERUS to MERCO				-				-				-
Bank Account Transfer			-	-		277,860.70		-				-
DIP FEES Returned				-				-				-
DIP draw (net of fee)		-		-				-				-
Interest Income			11,370	11,370				-				11,370
Total Receipts		2,446,000	11,370	2,457,370	-	7,372,188	177,235	7,271,562	-	-	-	9,728,933
Disbursements												
ADMIN		(253,214)		(253,214)		(1,343,783)	(8,544)	(1,352,327)				(1,605,541)
PAYROLL		-		-		(1,148,043)		(1,148,043)				(1,148,043)
PRODUCTION		-		-		(4,876,973)		(4,876,973)				(4,876,973)
SALES & MARKETING		-		-		(1,536,377)		(1,536,377)				(1,536,377)
SHIPPING		-		-		(480,689)		(480,689)				(480,689)
Trustee fees				-				-				-
Interest DIP				-				-				-
Interest Term A		(12,370)		(12,370)				-				(12,370)
Interest Term B		(558,087)		(558,087)				-				(558,087)
Interest Revolver		(98,904)		(98,904)				-				(98,904)
Transfer From MERUS to MERCO				-				-				-
Transfer to Money Market				-				-				-
Bank Account Transfer				-			(282,486)	(282,486)				(282,486)
Professional fee payments								-				
Ashby and Gedes		(5,751)		(5,751)				-				(5,751)
Blackstone				-				-				-
Broadpoint		(86,365)		(86,365)				-				(86,365)
Broadrige				-				-				-
Chillmark				-				-				-
Edelman		(492)		(492)				-				(492)
Epic		(72,946)		(72,946)				-				(72,946)
Faegre & Benson		(27,512)		(27,512)				-				
Hewitt				-				-				
Houlihan		(222,197)		(222,197)				-				(222,197)
Latham		(126,935)		(126,935)				-				(126,935)
Miller		(15,895)		(15,895)				-				(15,895)
Potter		(4,872)		(4,872)				-				
Richards				-				-				-
Sidley				-				-				-
Stuart Maue				-				-				-
Wachtell				-				-				-
Winston and Strawn				-				-				-
Young Conaway		-		-				-				-
Total Disbursements		(1,485,540)	-	(1,485,540)		(9,385,865)	(291,030)	(9,676,895)				(11,162,435)
Net Cash Flow		960,460	11,370	971,830	-	(2,013,676)	(113,795)	(2,405,332)				(1,433,502)
Ending Cash Balances	12/31/2009	13,081,671	18,052,659	31,134,330	126,725	6,419,649	216,765	6,636,414	-	-	-	37,897,469

Case No. 09-10059 (PJW)

	Merisant Worldwide Inc.	Merisant Company	Merisant Foreign Holdings	Merisant US, Inc.	Whole Earth Sweetener Co.	Whole Earth Foreign Hldgs	Total
NET SALES	$ -	$ -	$ -	$ 93,942,561	$ -	$ -	$ 93,942,561
COST OF GOODS SOLD	$ -	$ -		$ 52,022,611			$ 52,022,611
GROSS PROFIT	$ -	$ -		$ 41,919,950			$ 41,919,950
VARIABLE SELLING	$ -	$ -		$ 2,661,115			$ 2,661,115
MARKETING	$ -	$ -		$ 14,692,397			$ 14,692,397
SALES & MARKETING ADMINISTRATION	$ -	$ -		$ 4,999,475			$ 4,999,475
General Administration	$ -	$ (77)		$ 1,022,851			$ 1,022,774
Information Technology	$ -	$ -		$ 4,653,158			$ 4,653,158
General Office and Facilities	$ -	$ -		$ 2,469,325			$ 2,469,325
Accounting and Auditing	$ -	$ -		$ 1,706,401			$ 1,706,401
Legal	$ 7,925	$ 135,915		$ 1,234,174			$ 1,378,013
Human Resources	$ -	$ -		$ 720,358			$ 720,358
Treasury	$ -	$ -		$ 154,030			$ 154,030
Incentives General Administration	$ -	$ -		$ 1,703,389			$ 1,703,389
Tax	$ (123,825)	$ -		$ 274,814			$ 150,989
Corporate Communications	$ -	$ -		$ 5,625			$ 5,625
Provision for Doubtful Accounts	$ -	$ -		$ 359,923			$ 359,923
ADMINISTRATION	$ (115,900)	$ 135,838		$ 14,304,048			$ 14,323,985
RESTRUCTURING COSTS	$ -	$ 17,159,944		$ 903,990			$ 18,063,934
TECHNICAL	$ -	$ -		$ 1,783,230			$ 1,783,230
Amortization of Intangible Assets	$ 1,583,342	$ 14,315,204		$ -			$ 15,898,546
OPERATING INCOME/(LOSS)	$ (1,467,442)	$ (31,610,985)		$ 2,575,695			$ (30,502,732)
Gain/Loss from Sale of Fixed Assets	$ -	$ -		$ 1,000			$ 1,000
Currency Gains/(Losses)	$ -	$ -		$ 101,844			$ 101,844
Currency Gains/.Losses on Corporate Debt	$ -	$ 175,340		$ -			$ 175,340
Other Income Expense	$ -	$ -		$ (46,157)			$ (46,157)
INCOME/(LOSS) BEFORE INTEREST & INTERCOMPANY CHARGES	$ (1,467,442)	$ (31,435,645)		$ 2,632,382			$ (30,270,705)
Interest Expense	$ 41,671	$ 9,457,425		$ 1,747			$ 9,500,843
Interest Expense Intercompany	$ -	$ 1,170,835		$ -			$ 1,170,835
Interest Income Intercompany	$ -	$ 43,594		$ -			$ 43,594
Interest Income	$ -	$ 8,842		$ -			$ 8,842
INCOME/(LOSS) BEFORE TAXES	$ (1,509,112)	$ (42,011,470)		$ 2,630,635			$ (40,889,947)
US State Provision	$ -	$ -		$ 26,712			$ 26,712
Deferred Tax Expense	$ -	$ -		$ 2,974,898			$ 2,974,898
NET INCOME/(LOSS)	$ (1,509,112)	$ (42,011,470)	$ -	$ (370,975)	$ -	$ -	$ (43,891,557)

Case No. 09-10059 (PJW)

NOVEMBER 2009 CONSOLIDATING BALANCE SHEET
(Amounts in 000s)

	Merisant Worldwide Inc.	Merisant Company	Merisant Foreign Holdings	Merisant US, Inc.	Whole Earth Sweetener Co.	Whole Earth Foreign Hldgs	Elimination and reporting adj.	Total Consolidated 12/31/2009
Assets								
Cash and cash equivalents	$127	$31,134	$0.00	$6,636	$	$	$	$37,897
Trade accounts receivable, net of allowance for doubtful accounts				8,515				8,515
Other receivables		57		19				77
Inventories				7,247				7,247
Prepaid expenses and other assets		48		4,941				4,990
Deferred income taxes current								
Total current assets	127	31,240		27,359				58,725
Property and equipment, net				14,699				14,699
Trademarks, less accumulated amortization		42,082						42,082
Goodwill				112,010			-4,801	107,209
Deferred financing costs, less accumulated amortization		200						200
Investment in subsidiary	-34,492	94,842	86,365		4,500	4,500	-64,850	90,865
Other non-current assets				1,796			-1,796	
Total assets	-$34,365	$168,365	$86,365	$155,864	$4,500	$4,500	-$71,447	$313,781
Liabilities								
Accounts payable	$	-$250	$	-$2,174	$	$	$	-$2,424
Income taxes payable				-2,060			2,056	-4
Accrued interest expense		-10,408						-10,408
Accrued trademarketing and consumer promotions				-5,953				-5,953
Accrued expenses and other liabilities		-7,204		-4,901				-12,106
Pre-Petition Liabilities	-1			-1,803				-1,804
Current maturities of long-term oblications	-137,117	-430,004		-18				-567,140
Total current liabilities	-137,118	-447,867		-16,910			2,056	-599,839
Long-term obligations				-24				-24
Other liabilities				-2,550				-2,550
Net Inter Company		6,791	4,173	-161,174				-150,210
Deferred tax liabilities				-26,441				-26,442
Total liabilities	-137,118	-441,076	4,173	-207,099			2,056	-779,064
Stockholders Equity (Deficit)								
Treasury stock	1,781							1,781
Common Stock	-92							-92
Additional paid-in capital	97,818	25,071	-90,315	-27	-4,500	-4,500	-20,712	2,834
Due from employees for purchase of common stock		64						64
Retained earnings	71,976	247,576	-222	51,262			90,103	460,695
Total stockholders equity	171,484	272,711	-90,538	51,235	-4,500	-4,500	69,391	465,283
Total liabilities and stockholders equity	$34,365	-$168,365	-$86,365	-$155,864	-$4,500	-$4,500	$71,447	-$313,781

Case No. 09-10059 (PJW)

MERISANT
NORTH AMERICA - DAYS SALES OUTSTANDING (DSO)

Trade

MONTH	TOTAL AR	CURRENT A/R	AMOUNTS PAST DUE 1-30	31-60	61+
Jan-09	12,958,082	9,753,560	3,133,481	543,006	(471,965)
Feb-09	9,758,378	7,773,975	1,597,312	120,194	266,897
Mar-09	11,004,882	9,410,296	816,827	506,362	271,397
Apr-09	9,911,448	9,126,713	649,807	123,680	11,248
May-09	9,664,888	8,521,396	1,174,620	(53,933)	22,806
Jun-09	9,974,233	8,675,811	1,237,093	52,576	8,752
Jul-09	9,132,083	7,850,029	1,150,746	126,412	4,896
Aug-09	8,878,514	7,685,478	850,380	391,811	(49,154)
Sep-09	9,930,110	8,553,885	1,115,687	231,675	28,862
Oct-09	9,253,829	6,961,344	2,054,056	185,047	53,381
Nov-09	8,215,281	7,317,245	779,662	53,828	65,146
Dec-09	8,805,131	7,786,046	851,963	73,271	93,851

Above represents customer accounts receivable aging at 12/31/09

m

Case No. 09-10059 (PJW)

DEBTOR QUESTIONNAIRE

Must be completed each month	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.		x
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		x
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	x	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	x	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		x