

January 6, 2006

To whom it may concern:

I am writing this letter in reference to my relationship and experience with Kasar Canada. Ltd. My involvement with Kasar began during my employment with Sobeys Inc. as the Senior Vice President, Logistics and Engineering for the past 8 years.

In 1999, I originally contracted Kasar to assist with the development and implementation of the HACCP programs in 17 of Sobeys Canadian retail support centres (RSC). Today, Kasar still continues to carry out the annual audits at the Sobeys RSC's across Canada, to evaluate Sobeys adherence to its HACCP plans. Each year the Sobeys RSC's achieved superior scores thanks to the solid foundation developed by Brad MacCallum and Kasar.

Sobeys Inc. and all of my staff were, and continue to be, very pleased with the work of Kasar. The annual audits were conducted in a consistent, professional manner across all locations. The Kasar staff displayed a solid understanding of our industry and took a consultative (rather than adversarial) approach to their auditing tasks. They respect the time and effort my staff put into Sobeys' superior food safety programs and they made it a point to discuss their reviews with each of the site managers.

At the time of accepting my current position at New Breed Corporations in October 2005, the Kasar team was in the early stage of implementing a national HACCP program for the Sobeys' transportation operations. This program is on track to be fully implemented by May 2006.

Brad and his staff at Kasar have built a solid reputation across Canada in the food safety business.

I do not hesitate to recommend the services of Brad MacCallum and the Kasar team to my colleagues in Canada and the U.S.

Yours truly,



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