



AMERICAN FOOD DISTRIBUTORS, INC.

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January 28, 2006

Mr. Jack R. Schiff  
Getzel, Schiff & Ross, LLP  
Three Crossways Park West  
Woodbury, New York 11797

Dear Jack:

I certainly feel that as we move into this New Year, I would be somewhat remiss in not taking the time to express the deepest thanks and appreciation for the untold contributions that you, Jeff and your Associates have made to our company.

Four years ago when we made the switch to your organization, we were faced with so many different situations which had to be addressed. One-by-one through your guidance they were on a most positive basis corrected. You saw us through two different banking relationships, corrected our accounting systems, and have been such a great asset in so many areas of our development. You were never an "I'll get back to you, but rather a let's do it now action".

This year as we reach out for our One Hundred Million dollar sales goal, and acquisition sights, we know that you will be there for the guidance we shall need in your fields of expertise.

Thanks Gentlemen.

Sincerely,

Len Kanter  
Vice President & Gen'l Mgr