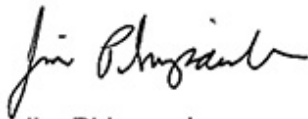


Cooke's Food Stores Inc.

To Whom It May Concern:

After our recent engagement with SIB Development & Consulting, Cooke's Food Stores would like to recommend their services to anyone looking to reduce expenses in a significant way without sacrificing time and energy on the part of their staff.

Because of SIB, our costs are lower and our profit margin is higher. If that's not a testament to the value of their work, I don't know what is.



Jim Phiropoulos
V.P. of Operations