

Cirelli Foods, Inc.

970 West Chestnut Street
Brockton, Ma 02301
(800) 450-9705

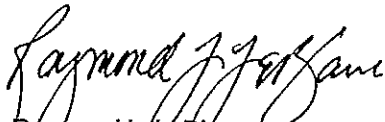
Mr. Bruce Swerling
Swerling Milton Winnick
Public Insurance Adjusters, Inc.
36 Washington Street, Suite 20
Wellesley Hills, Ma 02481-1904

Dear Bruce:

I wanted to send this letter to thank you and your firm for your assistance in connection with our recent \$4 Million fire loss and business interruption claim. Having just received our last payment from our Insurance Company, we finally can put this experience behind us. As positive as this tragic event turned out, I must tell you that without your assistance, I am sure our results and experience would have been very different. Your experience and resolve to get us the best possible settlement enable us to concentrate on rebuilding our business with confidence. The insurance settlement that you negotiated on our behalf was fair and as our Insurance advocate, you were instrumental in procuring the insurance benefits which we were entitled to. For this we are grateful.

Thank you again for your assistance. It was a wonderful learning experience for me as well as a pleasure working with you. If I can be of any assistance in the future, please do not hesitate to call upon me.

Sincerely,


Raymond L. LeBlanc
Vice President & CFO