



PATZIK, FRANK & SAMOTNY LTD.
ATTORNEYS AT LAW

STEVEN M. PREBISH
Tel. (312) 551.3052
sprebish@pfs-law.com

Refer To: 5446-015

VIA EMAIL

John L. Steele, Jr., Esq.

Re: Hoopeston Foods, Inc.

Dear John:

Per our telephone conversation, I can confirm for you that on or about August 31, 2012, a wire transfer of approximately \$2,177,050.27 was sent to an account you established at Fifth Third Bank in Chicago. The funds reflected in that wire transfer represented the proceeds (less transaction expenses and escrow holdbacks) owed to you and your two sisters in connection with the sale of Hoopeston Foods, Inc., a corporation of which each of you were stockholders. Although I was not involved at the time, I understand that you and your sisters received your respective shares of Hoopeston Foods, Inc. common stock in connection with the administration of your late father's estate. Your sisters directed in writing that their respective portions of the sale proceeds be sent to this single account you established for the ease of administration of the funds. Each of your respective portions of the total was approximately the same (although one of your sisters received slightly more than you and your other sister as a result of rounding share ownership to the nearest tenth decimal place).

Please let me know if you have any further questions or if I can be of further assistance.

Very truly yours,

PATZIK, FRANK & SAMOTNY LTD.

A handwritten signature in blue ink, appearing to read 'Steven M. Prebish', with a long horizontal flourish extending to the right.

Steven M. Prebish

150 South Wacker Drive - Suite 1500
Chicago, Illinois 60606
Tel. (312) 551.8300 Fax. (312) 551.1101