

Exhibit N



IFAS

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Richard W. James
McDonald Tinker Law Firm

Dear Mr. James:

You will find in this letter the answers to your questions regarding the invoices dated March 24, 2002 and March 27, 2002. I tried to provide you with answers based on my general observations collected during the last 15 years in this area.

1. When should the buyer have inspected the produce from the seller considering these facts?
 - a. The contract states that the buyer was responsible for the shipping of the produce from the seller in Pittsburg, KS to Jefferson City, MO.
 - b. The buyer provided all the trucks and reefers.
 - c. The produce was loaded at the close of business on one day and then stayed on the buyer's trucks overnight and was transported to Jefferson City, MO. the next day.

Answer:

The buyer should have inspected the load prior to taking ownership and rejected it if the quality did not meet his standards. Since the buyer was in charge of the transportation and equipment, the seller has no control of the conditions during transportation. The seller cannot be blamed for mistreating the shipment unless a temperature recorder showed that the buyer maintained the appropriate conditions between Pittsburg, KS and Jefferson City, MO.

2. Is temperature logging equipment or temperature alarms standard in the industry?
 - a. How expensive is the logging equipment or temperature alarms in comparison to protecting the produce.
 - b. Who is responsible to have the temperature logging equipment placed in the trailer.

Answer:

The use of temperature recorders in the industry is standard. In fact most of the retailers will not take possession of a shipment unless the shipper can show the temperature data recorded during the transportation. Usually the owners of the load as well as the transportation company are responsible for the temperature logging equipment. The price range for such equipment is from 25\$ to 150\$ depending if it is analog or digital. Most of these recorders can be reused many times.

3. What is the proper temperature to ship the loads of produce that were recently sent to you.

Answer:

We do not receive shipment as a business but usually we recommend that the temperature of a mixed shipment (meaning produce with different transportation temperature requirements) should be at around 10 C (50 F) since the most frequent damage is chilling injury for produce. Chilling injury affects most of the tropical fruits as well as produce like tomatoes.

4. What will be the effect of temperature getting "too high" on the produce and how high is "too high".

Answer:

This answer is difficult since humidity is also responsible for quality lost. However too high temperature will increase the rate of quality lost. For some produce, an increase of 10 C (18 F) will decrease the shelf life by 3 times

5. What will be the effect of temperature getting "too low" on the produce and how low is "too low".

Answer:

Too low temperature damages will depend of the type of produce. For example chilling sensitive produce such as Tomatoes, Bananas – Green 2-3 stages and Cucumber will have pitting, decay and softening when exposed to temperature below 10 C (50 F). For non chilling sensitive produce like Grape White Thompson, Grape Red Flame Seedless and Kale Green, the lowest temperature is the freezing point where they can never recover. Most of these produce will start to freeze at -1C (30 F).

6. Will poor insulation on a reefer affect the produce inside when the produce sits overnight in Kansas during January, February, and March?

Answer:

It depends of the A/C system. If the outside temperature is below the required temperature and the A/C system has a poor ventilation or control, it is possible that boxes near the floor and walls may suffer chilling or freezing injuries.

7. Is it a problem if the driver of the produce trucks has to stop en route to Jefferson City (269 miles from Pittsburg, KS) to ensure that the reefers are working to often find that the reefers are not operating.

Answer:

The answer is an extension of the previous answer. If the A/C system does not work and the outside temperature is below or higher than the recommended transportation temperature, there is a possibility to have temperature damages of the load.

8. What guide should an experienced produce shipper use to determine the temperature that a load should be set at?

Answer:

One of the main sources of information is the USDA Handbook 66 for produce. A complete list and description of the requirements is provided. Also the grower recommendation written on the shipping box can be another source of information.

I hope that my answers have successfully covered your questions. If you need more information in regard to this letter, please do not hesitate to contact me at (352) 392-1864 ext 229.

Best regards

A handwritten signature in black ink, appearing to read 'JP Emond', with a long horizontal flourish extending to the right.

Dr. JEAN-PIERRE EMOND,

Associate Professor, Packaging Science
Co-Director, Center for Food Distribution and Retailing