EXHIBIT 8(c)

----- Forwarded message -----

From: James Saleem < <u>JSaleem@acosta.com</u>>

Date: Tue, Dec 7, 2010 at 11:43

Subject: FW: Starbucks Coffee

To: Gary Ingram gingram@awginc.com, Dale Penn dpenn@awginc.com, John Moore johnmoore@foodgiant.com, Carrie Adams carrieadams@foodgiant.com, Mike Paulson store83@foodgiant.com, Ward Ragland ward@raglandbros.com, Brian Hemmminger obhemminger@cookessupersaver.com, "GeneWade@aol.com" GeneWade@aol.com, Randall Holloway htmarket@bellsouth.net, "earljohnson@foodgiant.com" carlwhitakerjr@gmail.com, carlwhitakerjr@gmail.com, kelly Thomas kthomas@jandjfoods.com, Kevin Means kelly Thomas kthomas@jandjfoods.com, Kevin Means kelly Thomas kthomas@jandjfoods.com, Kevin Means kthomas@scfoodsinc.com>

Please review the attached letter

Thanks

Jim

James Saleem

Account Manager

Acosta Sales and Marketing

Office 615-599-7659

Fax 615-591-2265

Cell 615-497-1199

Email: jsaleem@acosta.com

From: Mimi Haymaker

Sent: Tuesday, December 07, 2010 11:32 AM

To: Rita Cucchiara; Grant Ellison; Kirk Edwards; Richard Mausbach; Kevin Bride; Brent Garrison; Tim Kinser; Rick Sisco; Olivia Futral; David Underhill; James Saleem; Frank Martin; Stephen Bentley; Jeff Rogers; Jim

Wackerly; Gary Stevens; Richard Nelson; Jason Nichols (Dallas)

Ce: Ed VanHaele

Subject: Starbucks Coffee

Effective March 1st we will be taking over Starbucks Coffee and Seattle's Best both Retail and HQ, until then Kraft will continue to handle. Please pass this letter onto your customers. Any questions give me a call.

Mimi

Mimi Haymaker / Senior Business Manager Acosta Sales & Marketing Company mhaymaker@acosta.com (913)227-1063 821-1063



Starbucks Coffee Company PO Box 34067 Seattle, WA 98124-1067 206/318-9219

December 6, 2010

To Our Valued Customer,

Effective March 1, 2011, Starbucks will assume direct distribution for the Starbucks and Seattle's Best Coffee brands, replacing Kraft Foods. We have appointed Acosta to act as our sales agent.

We are very focused on ensuring an orderly and seamless transition. To enable that, we will be working closely with Acosta, who acts in the same capacity for our Starbucks VIA® Ready Brew products and is also taking on the Tazo® Tea filter bag and tea latte concentrate business effective January 1, 2011.

I want to thank you for your continued business. My team and I are personally committed to working with you to ensure a smooth transition. We will reach out to you to begin planning, but in the meantime, if you have any questions, please feel free to reach out to me at 206-318-9219, Brian Braden, Starbucks vice president, Customer Business Development - West at 206-318-4970 or Mark Lauderdale, Starbucks vice president, Customer Business Development East at 206-465-1127.

Sincerely,



Jeff Hansberry president, Global CPG & Foodservice Starbucks Coffee Company