EXHIBIT 8(k)

From: Nojaim, Paul E

Sent: Thursday, December 02, 2010 7:50 AM

To: 'Roller, Greg'
Subject: RE:

Greg,

Thanks for the note. Disappointing on all fronts. Collectively we've done an unbelievable job driving SBUX over the past few years. Think about these growth rates the past 6 yrs:

Ytd +11.4%

09 12.3%

09 -.2%

07 15.9%

06 15%

05 28.4%

Know that the business is in good hands. Anything you need on Coffee give me a call. Its business as usual until we hear otherwise.

Paul

From: Roller, Greg [mailto:greg.roller@kroger.com]

Sent: Thursday, December 02, 2010 7:22 AM

To: Nojaim, Paul E

Subject:

Nice of Schultz to call Wal-Mart, Costco and Safeway.

Starbucks , which has turned around its U.S. business after stumbling in the recession, wants greater control over its brand in supermarkets as it seeks new avenues for growth.

http://www.marketwatch.com/tvradio/player.asp?guid={9CFB42B3-07C4-4398-9C86-968422039A51}&clip=&type=videoTo that end, it is in the process of trying to end a distribution relationship with Kraft Foods Inc. Kraft ?has distributed and marketed Starbucks products at U.S. supermarkets since 1998.

?We are moving forward with our transition,? said Jeff Hansberry, head of the global consumer-products group Starbucks, at the company?s investor conference in New York.

Jacksonville, Fla.-based Acosta has been working with Starbucks on its Via instant coffee, which was launched in 2009 and generated more than \$135 million in sales so far.

Starbucks is selling Via directly to U.S. retailers, bypassing third-party distributors. Via is a key component to Starbucks? strategy to sell more packaged coffee outside its namesake stores.

Hansberry said Via has attracted new drinkers to coffee.

Starbucks and Kraft currently are in arbitration over Starbucks? plan to end the distribution deal that does \$500 million in annual sales. Kraft is seeking monetary damages over what it deems is a breach of contract.

Cutting Kraft from the picture raises questions about distribution.

Starbucks Chief Executive Howard Schultz told investors Wednesday that he has spoken on the phone with the chiefs of Wal-Mart Stores Inc. , Costco Wholesale Corp. ?and Safeway Inc.

He said he assured them there will be no issues with getting Starbucks coffee products shipped to their stores.

In early afternoon trading, Starbucks shares rose 4% to \$31.89.

Greg Roller Grocery Merchandising The Kroger Co. 513-762-4752

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