EXHIBIT 8(b)

From: Floyd, Joyce E

Sent: Tuesday, December 07, 2010 9:51 AM

To: Gardner, Leah C; Byrd, Michele P **Subject:** FW: Starbucks and SBC

Importance: High Sensitivity: Confidential

Have either of you heard this? I had not heard a date.

From: Leslie Coberly [mailto:laclayt@wal-mart.com]

Sent: Tuesday, December 07, 2010 9:05 AM

To: Floyd, Joyce E

Subject: Starbucks and SBC

Importance: High Sensitivity: Confidential

I just received information that March 1 will be the date when the transition from you to Starbacks will happen on their side. What will be the last order date on your side?

Leslie Coberly

Replenishment Manager

Phone 479-277-0828

Thank you for all you do!



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Go Hogs



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*** Walmart Confidential ***