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INDEPENDENT ACCOUNTANTS' REPORT

To the Board of Directors of  
Happy Herbert's Food Company Inc.  
Jersey City NJ 07303

We have examined management's assertion that Happy Herbert's Food Company Inc. has met its stated commitment to donate at least "10% of our pre-tax income to qualified charitable organizations that help needy children" for the year 2012. The management of Happy Herbert's Food Company Inc. is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion referred to above that it donates at least 10% of its pre-tax income to qualified charitable organizations that benefit needy children, is fairly stated, in all material respects, based on the Company's taxable income before deduction for charitable contributions as reported to the Internal Revenue Service (line 21, ordinary business income, 2012 Form 1120S) for the year 2012.

*Leaf, Saltzman, Manganeli, Tendler & Miele, LLP*

**Certified Public Accountants**

Fairfield, New Jersey  
November 15, 2013

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