

December 11, 2009

To whom it may concern:

Between December 2008 and November 2009, together with London Consulting Group, a project under the name of Proyecto Raíces was implemented in our operations in Puerto Rico. The objective of the project can be defined as follows: "Make improved customer service a competitive advantage".

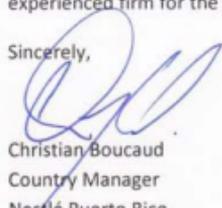
The London Consulting team worked together with our personnel and consisted of the integration of the commercial team of both companies Nestlé and Gerber, considering the following points as its core:

- Establish a structure that reduces processes duplicity related to commercial visits and management in order to offer a single face to the client, thereby increase the presence of our products, reducing the logistic costs and improving the effectiveness of our sales.
- Design and Implement an incentive system based on sales achievements for total quotas, per category and sales penetration.
- Train the personnel to use the new processes and best practices of step-by-step sales, merchandising, product knowledge, incentive systems and indicators.
- Develop an efficient routing system that will allow the reduction of travel time of the sales and merchandising teams.
- Develop indicators that will increase the visibility of the operation.

At the closing of the project we can confirm that our expectations regarding the results of the project and the savings have been accomplished. Throughout the project the consultants have demonstrated their high commitment level and their capacity to adapt to the needs of our company, complying with the required time frames for our operation and achieving a high sense of empathy with our employees while implementing on the job.

Based on all these points we highly recommend London Consulting Group as a seasoned and experienced firm for the development and redesign of organizational structures.

Sincerely,



Christian Boucaud
Country Manager
Nestlé Puerto Rico