

May 14, 2007

CONFIDENTIAL

Mr. Robert Muller  
Chairman  
Tobolar Copra Processing Plant, Inc.

Dear Mr. Muller:

In planning and performing our audit of the financial statements of Tobolar Copra Processing Plant, Inc. (TCPPI) for the year ended September 30, 2006, on which we have issued our report dated May 14, 2007, we developed the following recommendations concerning certain matters related to TCPPI's internal control and certain observations and recommendations on other accounting, administrative and operating matters. Our principal recommendations are summarized below:

(1) Receivables

The accounts receivable ledger contains old balances from customers that can no longer be identified amounting to \$4,206 and a disputed long outstanding balance of \$4,395 due from a deceased individual. Further, customer returns amounting to \$25,981 were also recorded as accounts receivable.

We recommend that management review receivables and evaluate balances to ensure that invalid receivables are written off and that doubtful accounts are adequately provided for.

(2) Bank Reconciliations

There is no evidence that bank reconciliations are reviewed and approved by an individual other than the preparer. An independent review is important to ensure that reconciliations are accurate and prepared on a timely manner. We recommend that the reconciliations be reviewed and approved by someone other than the preparer.

\* \* \* \* \*

We have also communicated certain matters noted during our audit of financial statements of TCPPI for the year ended September 30, 2006, which we considered to be reportable conditions in our report dated May 14, 2007.

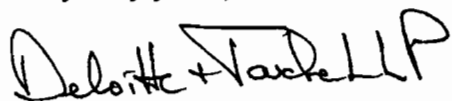
This report is intended solely for the information and use of management and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

Mr. Robert Muller  
Chairman  
Tobolar Copra Processing Plant, Inc.  
May 14, 2007

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We would like to thank the accounting staff and management for their assistance during the course of our audit. Should you have any questions regarding the matters discussed herein, please contact our office at your convenience.

Very truly yours,

A handwritten signature in black ink that reads "Deloitte + Touche LLP". The signature is written in a cursive, stylized font.