



September 29, 2009

Bill Sjoblom  
President  
Quantum Services  
4284 N. High Street  
Columbus, OH 43214

Dear Bill:

A couple of years ago, Quantum Services performed an Internal Audit Program Assessment for Cumberland Farms. We wanted to get an "outsiders" view of our audit program and benchmark our processes against industry standards.

The assessment that Quantum performed resulted in confirmation of many of the things we do well and more than a dozen recommendations to improve and upgrade our audit systems. As a result of implementing some of the suggestions, we have reduced our audit program costs by more than \$400,000 per year.

Just as important as the measurable cost impact, Quantum has challenged our thinking about audits and continues to be an important source of a fresh perspective.

I would certainly encourage any other convenience store chain with an internal audit program to undergo this exercise.

Sincerely,

A handwritten signature in black ink, appearing to read "C. Taitelbaum".

Caroline Taitelbaum  
Vice President of Compliance and Financial Reporting