M & N Foods, LLC
An Authorized Franchisee of CKE Restaurants
689 S. Rancho Santa Fe Drive
San Marcos, California 92078
Tel. (760) 471-2494
Fax. (760) 471-2498

February 25, 2008

John Hermann
Chief Executive Officer
Form I-9 Compliance, LLC
24 Corporate Plaza, Suite 100
Newport Beach, CA 92660

Dear John:

As a company, M&N Foods is dedicated to being compliant in all areas of Federal, State and Local Law. But with the ever increasing complexity of the laws regulating our business and in particular, the laws governing the requirements for completing, updating and retaining the Federal I-9 form – achieving full compliance is a difficult and elusive task.

Given the complexities of the I-9 form and the potential for penalties for non-compliance, several months ago we decided to retain Form I-9 Compliance, LLC to conduct a comprehensive Audit of our I-9 Policies and Procedures. We wanted to ensure that, as a company, we were in complete and total compliance.

After the Audit and subsequent management training by the Immigration Specialists at Form I-9 Compliance, we subsequently installed their electronic error-detecting I-9 Form, which contains electronic connectivity to SSA and DHS.

We remain extremely pleased with our decision and investment, as I am now assured that any new I-9 Forms which are created by M&N Foods are completely DHS compliant and because we corrected the findings of the Audit and adopted the protocols as outlined by Form I-9 Compliance, we have created a legal "good faith effort" to remain in compliance.

I find value in all that we have done and would not hesitate in recommending that other organizations use the services of Form I-9 Compliance.

Respectfully,

Michael D. Borchard

Michael D. Borchard
President
M & N Foods, LLC