



January 22, 2009

Dear Newspaper Publisher or Distributor:

The newspaper billing consolidation program with iControl has achieved its goals. We are now in the sixth month of the program. As a result of the coordination performed by your companies, iControl, and Cumberland Farms, we now scan newspapers as well as other goods that we sell. We continue to reinforce to our staff the critical need to scan all papers.

Please be advised Cumberland Farms will be converting our iControl program to Phase 2, effective Monday, February 16, 2009.

During Phase 2, the point-of-sale (POS) scan data will be used as the basis for payment. Any discrepancies between the POS scan data and the vendor's store manager signed and/or store stamped proof of delivery (POD) invoice, will be analyzed by iControl and Cumberland Farms. Mike Esposito, in consultation with the store managers and receivers, will manage the process to determine which discrepancies warrant additional payments. It is fully our intent to remain fair and responsible business partners.

You may continue to submit your sales data to iControl via electronic data interface, or in the alternative through the iControl online website, the iControl weekly sales file, fax, or mail. You will have a period of 30 days to submit your sales data for any discrepancies to be considered for payment. Submissions older than 30 days beyond the weekending date will NOT be considered for discrepancy payments. Once iControl identifies a mismatch between your record and ours, you will receive a request by email or phone to submit a physical copy of the Proof of delivery (POD) supporting your claim. The POD must be sent to iControl within 5 days from the date of request or else it will automatically be rejected. Similarly, any claims that are not supported by signed/stamped proof of delivery (POD) invoices will not be considered. If you do nothing at all, you will be paid from the scanned sales data.

All claims processed for payment after February 16th are subject to Phase 2.

We appreciate your ongoing support throughout this program. Cumberland Farms looks forward to a record-setting year of newspaper sales with you and iControl in 2009.

Thank you,

Mike Esposito

Buyer

Cumberland Farm