



Leaf, Saltzman, Manganelli, Pfeil & Tendler, LLP
CERTIFIED PUBLIC ACCOUNTANTS

D. J. Saltzman
A. D. Manganelli
M. H. Tendler
M. A. Fortunato
L. Miele
P. K. Engel
S. D. Hagaman
L. R. Leaf
W. F. Murphy
G. Esposito

INDEPENDENT ACCOUNTANTS' REPORT

February 7, 2012

To the Board of Directors of
Happy Herbert's Food Company Inc.
Jersey City NJ 07303

We have examined management's assertion that Happy Herbert's Food Company Inc. has met its stated commitment to donate "10% of our pre-tax income to qualified charitable organizations that help needy children" for the years 2008 through 2011. The management of Happy Herbert's Food Company Inc. is responsible for the assertion. Our responsibility is to express an opinion on the assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting management's assertion and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, management's assertion that it donates 10% of its pre-tax income to qualified charitable organizations that benefit needy children is fairly stated, in all material respects, based on the Company's taxable income as reported to the Internal Revenue Service for the years 2008 through 2010, and the taxable income it expects to report to the Internal Revenue Service for 2011.

Leaf, Saltzman, Manganelli, Pfeil & Tendler, LLP

Certified Public Accountants

Fairfield, New Jersey
February 8, 2012