

~~CONFIDENTIAL~~
Tetra Pak Inc.

April 9, 1992

TO WHOM IT MAY CONCERN:

OSTROFF & ASSOCIATES has been contracted to review the treasury and cash management systems of TETRA PAK INC. This has involved investigating, researching and analyzing the Company's treasury function.

It has been a pleasure to work with Mr. Ostroff. We have found him to be very thorough and efficient, and his efforts have resulted in significant savings to our Company.

Yours very truly,



Peter M. Gahagan
Controller

PMG:ja