

Delicious Delights, Inc.

Exhibit 16

Fixed Asset Appraisals as of 12/31/04

Current Scenario - Additional St. Louis Capital Investment

(\$ in 000s)

	<u>Atlanta</u>	<u>St. Louis</u>	<u>Ft. Worth</u>	<u>Philadelphia</u>	<u>Total</u>
Property, Plant & Equipment					
Fair Market Value	\$ 140,000	\$ 100,000	\$ 160,000	\$ 100,000	\$ 500,000
Book Value	124,560	91,060	145,155	93,640	454,415
Forced Liquidation Value	65,000	43,000	75,000	52,000	235,000
Orderly Liquidation Value	72,000	50,000	81,000	57,000	260,000
Average Value	\$ 100,390	\$ 71,015	\$ 115,289	\$ 75,660	\$ 362,354