

# BCS RECORDS INC.

Date: Jan 30, 2006

All US and Canadian music retailers:

Dear Retailer:

By way of this letter, we wish to inform you that effective January 19, 2006, the Allegro Group has been appointed our exclusive distributor for (BCS RECORDS INC.) label in the USA and Canada. Accordingly, we respectfully request that effective the above noted Dated you acknowledge Allegro Corporation as the exclusive distributor for our products in The USA and Allegro Entertainment Canada Ltd. As the exclusive distributor for our Products in Canada .

In addition, please be advised as follows:

1. The previous distributor for our products in the USA was           N/A            
And in Canada our previous distributor was           N/A          .
2. Beginning immediately, product returns should be shipped to:

In the USA:

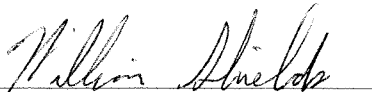
Allegro Corporation  
14134 NE Airport Way  
Portland, OR 97230

In Canada:

Allegro Entertainment Canada Ltd.  
187 Stevens Drive  
West Vancouver, B.C. V7S 1C3  
Canada

Yours truly,

Signature



Name

BCS Records

Title

OWNER