



To: All US Music Retailers

Dear Retailer:

By way of this letter, we wish to inform you that effective October 5, 2007, the Allegro Corporation has been appointed our exclusive distributor for the Casablanca Kids label in the USA. Accordingly, we respectfully request that effective the above noted date you acknowledge Allegro Corporation as the exclusive distributor for our products in the USA.

In addition, please be advised as follows:

1. The previous distributor for our products in the USA was Unicorn Video Inc.
2. Beginning immediately, product returns should be shipped to:

In the US:
Allegro Corporation
14134 NE Airport Way
Portland, OR 97230-3443

Yours truly,

CASABLANCA KIDS INC.

Per:

A handwritten signature in black ink, appearing to read "Jennifer Mitchell", is written over the printed name.

Jennifer Mitchell
Vice President

T: (416) 921-9214 (ext 224)

Email: jmitchell@casaent.com