



Date: April 30, 2007

All US and Canadian music retailers

Dear Retailer:

By way of this letter, we wish to inform you that effective April 30, 2007, the Allegro Group has been appointed our exclusive distributor for our Marvel Digital Comics product line which has a \$ 9.99 MSRP price point or less per label in the USA and Canada. Accordingly, we respectfully request that effective the above noted date 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.

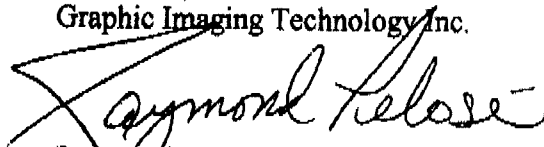
In addition, please be advised as follows:

1. Beginning immediately, product returns should be shipped to:

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

In Canada:  
 Allegro Entertainment Canada Ltd.  
 c/o PHD Canada Distributing Ltd.  
 1330 Main Street  
 North Vancouver, BC V7J 1C3  
 CANADA

Yours truly,  
 Graphic Imaging Technology Inc.



Raymond Pelosi  
 President & CEO