



4th June 2008

All Canadian music retailers

Dear Retailer:

By way of this letter, we wish to inform you that effective immediately, the Allegro Group has been appointed our exclusive distributor for the P3 Music Label and The Guitar Label in Canada. Accordingly, we respectfully request that effective the above noted date you acknowledge 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 Canada was PHD Canada
2. Beginning immediately, product returns should be shipped to (PHD is used as Allegro's Canadian return facility only.)

In Canada:

Allegro Entertainment Canada Ltd.
c/o GTW Warehouse
34 Armstrong Avenue
Georgetown, ON L7G 4R9
CANADA

Yours truly,

A handwritten signature in black ink, appearing to be 'James Taylor', written over a horizontal line.

James Taylor
Chief Executive Officer

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