

STANDARD

recording company

Standard Recording Company
PO Box 441017
Indianapolis, IN 46244
www.standardrecording.com

January 16, 2006

All US and Canadian music retailers

Dear Retailer:

By way of this letter, we wish to inform you that effective December 15, 2005, the Allegro Group has been appointed our exclusive distributor for **Standard Recording Company** in the USA and Canada. Accordingly, we respectfully request that effective the above noted date you acknowledge NAIL Distribution, a division of 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 Morphius & Redeye USA, and in Canada our previous distributor was N/A.
2. Beginning immediately, product returns should be shipped to:

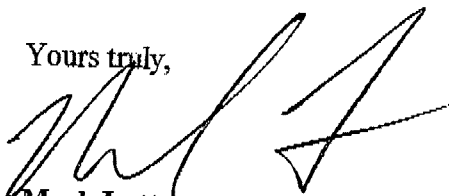
In the US:

NAIL Distribution, a div of
Allegro Corporation
14134 NE Airport Way
Portland, OR 97230

In Canada:

NAIL Distribution, a div of
Allegro Entertainment Canada Ltd.
187 Stevens Drive
West Vancouver, B.C. V7S 1C3
CANADA

Yours truly,



Mark Latta

Owner, Standard Recording Company