

March 11, 2008

To Whom It May Concern:

I have worked with Janice Cohen, Marketing Gateways over the last year. She has been very responsive and reliable in addressing our in-store merchandising needs. I am very pleased with how she provides us with different options/costs to address our retail challenges.

She introduced me to Retail Integrity Merchandising Solutions, Inc. who has supported our needs through their call center solution as well as "exception based" merchandising solutions. Both of these services have proved to be very cost effective in helping Imperial Toys to drive sales at our key customers.

Whenever I have an in-store need, I call Janice Cohen and Retail Integrity since they are the best!

Sincerely,

Tim Thompson SVP Marketing Imperial Toy Corporation 16641 Roscoe Place North Hills, CA 91343

818-536-6500 X6442 tim@imptoy.com



Imperial Toy LLC 16641 Roscoe Place, North Hills, CA 91343 Phone: 818-536-6500 Fax: 818-536-6501