



*Dan D. Owen, President*

July 12, 1993

To Whom It May Concern:

We recently concluded a project with The Achievement Group, Inc. that involved the Playskool Marketing, Sales, R&D, and Engineering groups. As a result of the work that AGI did with our group, the lines of communication within the group are vastly improved. Not only has the communication improved, the way we work together has improved significantly.

During our time with AGI, we identified a number of specific issues and action steps that have since been implemented. We have made significant progress that is due in no small part to Lori Bomes and the group at AGI.

Sincerely,

A handwritten signature in black ink that reads "Dan D. Owen".

Dan D. Owen

DDO:HCF