



P.S. 81 Parents' Association

5550 Riverdale Avenue, Bronx, NY 10471 718-796-8965

April 25, 2006

Ms. Rosemarie Kass
Penguin Entertainment Corporation
P.O. Box 486
Islip, NY 11751

Dear Rosemarie,

On behalf of the Executive Board of the P.S. 81 Parents' Association, thank you very much for the wonderful casino-style entertainment you provided at our March 25th Monte Carlo Night gala fundraiser and silent auction. Many, many of the people who attended that night remarked about the good time they had and how much fun it was at the game tables. They also mentioned that Penguin Entertainment staff members were extremely courteous, helpful and professional, and that the staff contributed greatly to the fun that was had. Everyone was impressed with the style you brought to our event. With your help, we made about \$15,000 profit for P.S. 81's music program that night.

On a personal note, it was a pleasure working with you. You and Lee went out of your way to help us through the event planning process. We had never put on such an event before, and so were very grateful for your insights, recommendations and knowledge sharing. We also found your sales style particularly refreshing. You invited us to see you in action, allowed us to talk to your previous clients, did not pressure us into decision making, and worked with us agreeably on table selection and price. Then, on the evening itself, you guided us wonderfully throughout the night, ensuring that everything ran smoothly and on time. We would gladly partner with you again on similar events in the future.

Sincerely,

Alyce Gunn and Amy Moore
Co-Presidents