

February 13, 2009

Dear Valued Customer:

As we are all aware, these are some very trying times with regard to the implementation of the Consumer Product Safety Improvement Act of 2008 (CPSIA). This letter is to assure you, our customers, that Colgate Mattress Atlanta has been taking and will continue to take all the necessary measures to be compliant with these regulations.

We have been proactive with regard to this legislation. We instituted a testing and compliance protocol as early as last May, when we anticipated these regulations were going to be forthcoming. Additionally, we have been requiring our suppliers to provide us with documentation of compliance on all shipments of new raw materials beginning last summer.

As required by law, we have been sending these raw materials to an independent third party facility to verify the veracity of our suppliers.

Since November of 2008, we have been including a "Certification of Compliance" with each shipment (copy enclosed). This requirement has been temporarily suspended for one calendar year, but we will continue to provide these certificates with each shipment.

The overwhelming amount of our product in your stores is compliant with all phases of this law. There may be a few instances of a specific product that may fall outside these guidelines. For clarification of any product that you may carry, please call us and we will advise you as to its compliance.

Our most popular products, Classica Series of foam mattresses, 2'N'1, Shades of Green and the Preferred line, to mention a few are all compliant and have been since October 1, 2008.

Finally, it has come to our attention that certain competitor(s) have been contacting our customers telling them that our product is "not fit for sale." Since these folks do not work in our facility and do not have access to our records, we find this to be a bit troubling.

Besides these tactics being less than honorable, they are outright untrue. For us at Colgate, it begs the question if that these suppliers are willing to be dishonest about us, what else may they be dishonest about when it comes to their product and its compliance?

You have relied on us and our integrity in many cases for decades. We have earned your trust by being an open and forthright company. We will continue to live up to the high standards that we have set for ourselves and upon which you rely.

Sincerely,

Richard H. Walkin

Vice President

Invoice # _____

Certification of Compliance

1. Identification of the product covered by this certificate:
Crib Mattress , Cradle Pads, Rest Mats, Mattress Protectors

2. Citation to each CPSC product safety regulation to which this product is being certified: For products shipped after Feb. 10th, 2009
 - a. 16 Consumer Product Safety Improvement Act of 2008
SEC: 101 (a)(2)(A); SEC 108 (a)b(1)(2)(e)
 - b. 16 CFR 1632 (Federal Flammability)
 - c. 16 CFR 1633 (Federal Flammability)

3. Colgate Mattress Atlanta Corporation 779 Fulton Terrace Atlanta, GA 30316

4. Person in Charge of Test Records at Colgate Mattress Atlanta Corp
Brent Wolkin Bwolkin@colgatekids.com
779 Fulton Terrace Atlanta, GA 30316 404-681-2121

5. Date of Manufacturing of Product
Month: _____
Year: _____

6. Date of certified and required testing of product
January 9, 2009 Elmendorf, TX
January 19, 2009 Suwanee, GA

7. Third Party Testing Labs
Materials Analytical Services, LLC
3945 Lakefield Ct Suwanee, GA 30024

Intertek
16015 Shady Falls Road Elmendorf, TX 78112