

EXHIBIT J

Dear Valued Customer,

I am writing to inform you that Recorded Books is ending its relationship with NetLibrary on a going forward basis.

For those customers in an agreement, whether it is one year or multi-year, nothing will change. Recorded Books will continue to provide customer support as in the past. We will also continue to refresh your collection with great new content every month. You should not see a single difference in the service you have been offering. Your agreement will go on as scheduled, and end as scheduled at the end of your subscription term.

For those customers wishing to renew, please do so by May 18th, 2007. Please contact us if for some reason you cannot meet that date.

After a cut off date of May 18th or otherwise agreed to, it will not be possible to renew the present service. Obviously the marketplace offers you choices – now with NetLibrary, and at some point in the future with Recorded Books. It just won't be together.

Please contact me with any questions or comments .

Very best,

Brian T. Downing
V.P., Publisher
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