

**EXHIBIT 43**

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**J. Boylston & Company, Publishers**

1230 Park Avenue, Ste. 8A  
New York, New York 10128  
Tel: 212-427-7139 Fax: 212-860-8852  
[bricktower@aol.com](mailto:bricktower@aol.com)  
[www.bricktowerpress.com](http://www.bricktowerpress.com)



11 May 2007

Lisa Barelli  
Hyperion  
77 West 66<sup>th</sup> Street, 11 Floor  
New York, New York 10023  
Tel: 212-456-0119

Re: Sale Order of the Assets of Ibooks, Inc. and Byron Preiss Visual Publications, Inc. to J. Boylston & Company, Publishers, LLC.

Hi Lisa,

Many thanks for speaking with me the other day. This letter serves as notice of assignment for both Ibooks, Inc. and Byron Preiss Visual Publications, Inc. to J. Boylston & Company, Publishers, LLC, d/b/a Ibooks and Byron Preiss Visual Publications. All royalty statements and any payments should be directed to my attention following the details below.

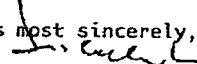
Other publishers have been relying on their royalty systems to list specific titles for us either as Byron Preiss Visual Publications, Inc. (BPVP), Ibooks, or BP Books. I hope you can do the same as the contracts for Byron Preiss titles are spread between 350 archive storage boxes and we have not completed the task of processing them yet. We are almost finished with the Ibooks list, but some of the Hyperion agreements are with Byron Preiss Visual Publications, Inc.

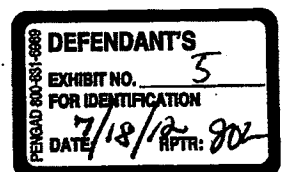
I've enclosed a copy of the Bill of Sale. There are two companies: The name of the first company is as follows: J. Boylston & Company, Publishers, LLC, d/b/a Byron Preiss Visual Publications. The new tax ID number is 03-0610982. Checks may be made payable to "Byron Preiss Visual Publications" and sent to my attention at the address above. Our wire transfer instructions are as follows: The Bank of New York, 277 Park Avenue, New York, New York, 10172, ABA 021000021, Acct# 6303925870, Acct. Name: J. Boylston & Company, Publishers, LLC d/b/a Byron Preiss Visual Publications.

The name of the second company is J. Boylston & Company, Publishers, LLC d/b/a Ibooks. The tax ID is the same as above: 03-0610982. An Ibooks imprint is known as "BP Books" that you may have in your royalty system. Checks may be made payable to "Ibooks" and sent to my attention at the address above. Our wire transfer instructions are as follows: The Bank of New York, 277 Park Avenue, New York, New York, 10172, ABA 021000021, Acct# 6303925889, Acct. Name: J. Boylston & Company, Publishers, LLC d/b/a Ibooks.

Please do call me directly with any questions.

Yours most sincerely,

  
John T. Colby Jr.  
Publisher



COLBYHD0233074 -

**BILL OF SALE**

This BILL OF SALE, dated this 13<sup>th</sup> day of December, 2006, from Kenneth P. Silverman, as chapter 7 Trustee of the jointly administered cases of Byron Preiss Visual Publications, Inc. and iBooks, Inc., case nos. 06-10299 and 06-10300 (BRL), (the "Seller"), to J. BOYLSTON & COMPANY, PUBLISHERS, LLC. (the "Buyer").

NOW, THEREFORE, pursuant to the Order of the Bankruptcy Court dated November 30, 2006 attached hereto as Exhibit 1 (the "Order") and in consideration of the payment of \$125,000 for the assets described in the Order, and such other good and valuable consideration, the receipt and sufficiency of which are hereby conclusively acknowledged,

1. The Seller hereby sells, grants, conveys, assigns, transfers and delivers to Buyer all of Seller's right, title, and interest in and to the acquired assets, as set forth in the annexed Exhibit 2 (the "Acquired Assets") free and clear of all liens, claims and encumbrances (collectively, "Liens") in "as is", "where is" condition with no warranty or representation of any kind, including the warranty of merchantability. Such sale, transfer, conveyance and assignment shall be effective on the date hereof (the "Effective Date").

2. Except as set forth above in the Order with respect to the royalties on sales after November 1, 2006, Buyer is not assuming any liabilities or obligations of Seller whatsoever, and the Seller shall continue to be fully responsible for all liabilities and obligations prior to November 1, 2006 and such other liabilities and obligations as set forth in the Order. Anything to the contrary notwithstanding, Buyer is not assuming or agreeing to be responsible for any successor liability claims.

3. Any individual, partnership, corporation or other entity may rely, without further inquiry, upon the powers and rights herein granted to the Buyer and upon any notarization, certification, verification or affidavit by any notary public of any state relating to the authorization, execution and delivery of this Bill of Sale or to the authenticity of any copy, conformed or otherwise, hereof.

4. All of the terms and provisions of this Bill of Sale will be binding upon the Seller and its successors and assigns and will inure to the benefit of the Buyer and its successors and assigns.

5. This Bill of Sale shall be governed by the laws of the State of New York, without regard to conflicts of law principles thereunder.

6. This Bill of Sale is being executed and delivered by the Seller pursuant to and in accordance with the Order.

7. The Seller is acting solely by virtue of his appointment as a chapter 7 trustee pursuant to an order of the Bankruptcy Court and this Bill of Sale is non-recourse to the Trustee in all respects.

IN WITNESS WHEREOF, this Bill of Sale to be executed as of the date and year first set forth above. \_\_\_\_\_

Kenneth P. Silverman, as Chapter 7  
Trustee of the jointly administered debtors  
Byron Preiss Visual Publications, Inc., and iBooks, Inc.  
and solely in such capacity

By: \_\_\_\_\_

Kenneth P. Silverman

- ACKNOWLEDGMENTS

STATE OF NEW YORK            )  
  ) ss:  
COUNTY OF NASSAU            )

I hereby certify that on this 13<sup>th</sup> day of December, 2006, personally appeared Kenneth P. Silverman, as Chapter 7 Trustee of jointly administered bankruptcy cases of Byron Preiss Visual Publications, Inc., and iBooks, Inc., who is personally known to me or who produced the following identification (\_\_\_\_\_), and he acknowledged before me that he executed the foregoing document as his free act and deed as such for the uses and purposes therein mentioned.

In Witness Whereof, I have hereunto set my hand and seal in the County and State aforesaid as of this 13<sup>th</sup> day of December, 2006.

*Randy J. Schaefer*  
(Name of Notary)  
Notary Public  
State of New York  
Commission or Serial No.: \_\_\_\_\_  
My Commission expires: \_\_\_\_\_

**RANDY J. SCHAEFER**  
Notary Public, State of New York  
No. 029C5007141  
Qualified in Suffolk County  
Commission Expires Jan. 19, 20...7

**Amended Terms and Conditions Relating to Purchase and Sale of the Assets of  
Byron Preiss Visual and IBooks  
November 29, 2006 ("Terms")**

<b>PURCHASER</b>	J.T. COLBY & COMPANY, INC. ("Purchaser")
<b>ASSETS TO BE PURCHASED</b>	<p>Except as set forth in the final paragraph of this section, all of the assets of Byron Preiss Visual ("BPV") and IBooks ("IBooks") (collectively, the "Debtors"), free and clear of all liens and encumbrances, claims and liabilities, whether known or unknown, other than as expressly assumed by Purchaser in accordance with the Terms, with all defaults cured. Such assets include but are not limited to:</p> <ol style="list-style-type: none"> <li>(1) The rights to publish, market, and sell each of the works listed in the inventory of contracts of BPV and IBooks (as described in the motion of the Trustee dated April 6, 2006 which was filed with the United States Bankruptcy Court, Southern District of New York at Bowling Green), which includes (but is not limited to) the catalog of the Debtors as of January 1, 2006 (all such works and rights are referred to as the "Catalog"), together with all author and distribution agreements granting the rights with respect thereto.</li> <li>(2) All copyrights which were granted in the name of the Debtors for the works included in the Catalog together with the right to apply for copyright for works which were not properly registered for copyright.</li> <li>(3) Trademarks, imprints, service marks, trade dress, logos, trade names, corporate names, and source identifiers belonging to Debtors.</li> <li>(4) Rights and license to all software and programs used by Debtors in connection with their businesses.</li> <li>(5) The royalty system data, customer data and sales data for the preceding three (3) years.</li> <li>(6) All business and financial records, books, ledgers, files, plans, documents, correspondence, lists (including all customer, distributor, supplier and mailing lists), specifications, creative materials, advertising, studies, reports, whether written or electronically maintained or stored.</li> <li>(7) All sales and promotional literature, and other sales materials.</li> <li>(8) The remaining credit balances for advances made to authors and licensors for distribution rights as of November 1, 2006.</li> </ol>

	<p>(9) All of the creative material including, but not limited to, computer graphics (TIFFs, JPEGs, Quark files containing the book layouts and catalog material)</p> <p>(10) At least 5 copies of each title in the Catalog to the extent that the same are in the possession of the Trustee.</p> <p>(11) The contract files and correspondence files of the Debtors.</p> <p>(12) All computer hardware of the Debtors.</p> <p>(13) Assignment of the URL's for the domain names registered in the name of the Debtors and websites including www.ibooks.net and www.bpvp.com.</p> <p>(14) The termination of the existing agreements between Debtors and the Publishers Group West (PGW).</p> <p>(15) All physical and intangible assets which belong to Debtors such as typesets and manuscripts in print ready form which are in the possession of the publisher, printers or PGW (including covers and cover art).</p> <p>(16) All rights of the Debtors under all confidentiality agreements pursuant to which any third party has agreed not to disclose any confidential information.</p> <p>The assets to be sold to the Purchaser expressly exclude: (i) any causes of action or claims for relief available to the Debtors and the Trustee existing prior to the closing date of the transactions contemplated in these Terms; (ii) the interest which IBooks owns in "ipicturebooks"; and (iii) the works governed by the rejected contracts as described below under the heading "Authors' and Distribution Agreements."</p> <p>Purchaser is not assuming, and disclaims, and the Trustee agrees to pay and discharge, all liabilities except as expressly assumed by the Purchaser.</p>
<b>PURCHASE PRICE</b>	The sum of \$125,000 (the "Fixed Amount") minus the refundable good faith deposit to be paid at the closing of the transaction upon satisfaction of all of the conditions set forth in the Terms.
<b>AUTHORS' AND DISTRIBUTION AGREEMENTS</b>	A. All of the authors' and distribution agreements relating to works included in the Catalog (except Rejected Contracts as defined below) will be assumed by the Trustee and assigned to the Purchaser and the amounts payable with respect to such agreements, whether designated as royalties or otherwise, through November 1, 2006 (whether or not due and payable by such date) will be the responsibility of the Trustee or such amounts will be resolved as a consequence of bankruptcy proceedings and appropriate documentation with respect thereto will be delivered to the Purchaser at the

	<p>closing (provided that such resolution shall not result in the imposition of any liability to Purchaser for any payment obligations relating to books sold, delivered or licensed during periods prior to November 1, 2006).</p> <p>B. Notwithstanding anything in paragraph A to the contrary, the Trustee's obligation to make royalty payments with respect to works included in the Catalog will continue with respect to such works included in the Catalog as to which the Trustee receives or continues to receive license or other royalty payments from third party licensees or distributors (other than PGW) for so long as the Trustee receives such payments.</p> <p>C. Purchaser's obligation to make payments under or by reason of such authors' and distribution agreements (other than as set forth in paragraph B as to which the Trustee continues to bear responsibility) with respect to books sold, delivered or licensed, will commence as of November 1, 2006.</p> <p>D. The term "Rejected Contracts" will mean the contracts relating to the works of (which will mean all works unless specified with a title or range of titles) listed in Exhibit A. In the case of all Rejected Contracts, the contracts which Debtors have with any sublicensees or distributors (other than PGW) relating to the works included within such Rejected Contracts will not be terminated but the right to receive the income pertaining to the Rejected Contract with respect to such licenses or distribution agreements for periods after November 1, 2006 will be assigned to the relevant author or owner of the Rejected Contract.</p>
<p><b>PAYMENT OF SALES PROCEEDS AS OF NOVEMBER 1, 2006</b></p>	<p>A. As of November 1, 2006, all right to income from the sale or exploitation of the works under the Contracts from all sources, including but not limited to PGW (as specified in a separate agreement between Purchaser and PGW), but excluding the right to receive income from third party licensees or other distributors prior to December 31, 2006, and also excluding the sale or exploitation of works included within the definition of the Rejected Contracts, will be for the account of Purchaser, irrespective of the actual date of the closing, and the Trustee and PGW will make payments to Purchaser in respect of such sales (except that PGW and Purchaser will specify in their separate agreement responsibility for costs and expenses of printing, shipping, insurance, sales and similar taxes, returns with respect to such sales after November 1, 2006 insofar as is relevant.</p> <p>B. With respect to income from third party licensees or distributors prior to December 31, 2006 other than from PGW, Purchaser and the Trustee will establish a fair and equitable basis of apportionment between them on a case by case basis and whichever</p>

	<p>of Purchaser or the Trustee received such payment will be responsible for discharging all royalty, payment and accounting responsibility attached to such income.</p> <p>C. With respect to income from third party licenses or distributors after January 1, 2007, Purchaser will be entitled to the entirety of the payment (except as to Rejected Contracts as to which any income received will be accounted by Purchaser to the owner of the rights).</p>
<b>RETURNS</b>	<p>Pursuant to agreements to be entered into between each of the Trustee and PGW, on the one hand, and PGW and Purchaser on the other hand, the returns cut-off date will be effective 12:01 AM on November 1, 2006 such that neither the Trustee nor Purchaser will be responsible with respect to any returns after 12:01 AM on November 1, 2006. With respect to periods after November 1, 2006, Purchaser intends to enter into an agreement with PGW to identify specific titles which will be sold for the account of Purchaser pursuant to the terms of an agreement to be entered into with PGW, and as to such sales, Purchaser will be responsible for returns. As to other titles to be selected by Purchaser and PGW, and sold after November 1, 2006, the sales will be deemed to be for the account of PGW and PGW will be responsible for the returns.</p>
<b>CONDITIONS PRECEDENT</b>	<p>(1) In addition to delivery of appropriate deeds, certificates and assignments necessary in connection with the property to be conveyed at the closing, the obligation of Purchaser to consummate the transaction will be subject to</p> <p>(i) PGW entering into an agreement with Purchaser to allocate certain sales to PGW and certain other sales (as will be identified by the parties) to Purchaser with corresponding responsibility for returns and no part of the returns for periods prior to November 1, 2006 being charged to Purchaser;</p> <p>(ii) PGW will enter into an agreement with the Trustee to liquidate the returns liability which the Trustee may have with respect to books shipped prior to November 1, 2006 and make payment for outstanding balances due to the Trustee.</p> <p>(2) All necessary approvals in connection with the transaction which may be required with respect to the Debtor and the Bankruptcy Court.</p> <p>(3) There will not be any action pending relating to the works included within the Catalog against either of the Debtors.</p> <p>(4) Execution and delivery of necessary NY State tangible property sales tax forms.</p> <p>(5) Execution and delivery of necessary forms allocating the</p>



	purchase price among the assets purchased.
<b>BREAK UP FEE AND "SUBJECT TO HIGHER OR BETTER OFFER"</b>	In the event that the Bankruptcy Court ultimately approves an offer from a different party that submits a higher or better offer, then the Trustee will pay to Purchaser the sum of \$25,000 to compensate Purchaser for its legal costs in connection with this transaction.
<b>REFUNDABLE GOOD FAITH DEPOSIT</b>	Purchaser has deposited the sum of \$12,500 with Silverman, Perlstein & Acampora LLP, as attorneys, to demonstrate its good faith. The said amount will be credited against the Fixed Amount if the transaction is consummated in accordance with the Terms. In the event that the Court does not approve the Trustee's sale motion on or prior to December 1, 2006 or a closing with respect to this transaction is not consummated on or prior to December 5, 2006, the said amount will be refunded to Purchaser within five (5) business days after date of such written notice.
<b>FURTHER ASSURANCES</b>	At any time and from time to time after the closing, the Trustee will execute and deliver to Purchaser such instruments of transfer, and provide testimony by affidavit or other means, and take such other actions as Purchaser may reasonably request, to transfer to Purchaser or its designees title to or interest in the assets acquired pursuant to the Terms.

Exhibit A

AUTHOR	PUBLISHER	TITLE
Mitchell Freedman	iBooks	All titles, including "A Disturbance of Fate" and "Mantle of Camelot"
Gary Grossman	iBooks	All titles including "Executive Actions" and "Executive Treason"
LeAnn Rimes	BPVP	All titles
Billy Crystal	BPVP	<ol style="list-style-type: none"> <li>1) Grandpa's Little One (formerly entitled UNTITLED children's book and/or UNTITLED BACK TO SCHOOL PICTURE BOOK and/or ONE IS FUN and/or HAPPY BIRTHDAY LITTLE ONE)</li> <li>2) I Already Know I Love You (formerly entitled UNTITLED GRANDFATHER PICTURE BOOK)</li> </ol>
Bob Gonsalves	BPVP	<ol style="list-style-type: none"> <li>1) Bob Gonsalves: A Retrospective</li> <li>2) In Dreams</li> </ol>
American Heritage		<ol style="list-style-type: none"> <li>1) American Heritage New History of the Civil War</li> <li>2) American Heritage New History of World War II</li> <li>3) American Heritage New History of the President of the United States</li> <li>4) American Heritage New History of the United States</li> </ol>
Lisa See	BPVP	All titles
Isaac Asimov	BPVP	All works are excluded <u>except for</u> "Robot Visions"; "Robot Dreams" (formerly known as Masterworks Volume 5). See Letter Agreement Dated October 19, 2006 and order entered by the Court with respect to specifics. Excluded works include, but are not limited to: "Dreamworld", "The Fun They Had", "The Little Things", "Isaac Asimov's Adventure Book", "The Disappearing Man", "I Robot".
Wynton Marsalis	BPVP	All titles