

REVERSE SPLIT LETTER

JOE ATTORNEY & MURREY  
A PROFESSIONAL CORPORATION  
123 WINGER STREET  
ANYTOWN, USA 77702  
713-555-5555

Ms. Carylyn Bell  
Corporate Stock Transfer  
3200 Cherry Creek Drive South  
Suite 430  
Denver, Colorado 80209

Re: Imaginary Corp. (the "Company") (Symbol "FGMT")  
Notification of three to one Reverse Stock Split

Dear Ms. Bell:

This letter serves as notification that IMAGINARY CORP., a Nevada Corporation plans to implement a three to one reverse stock split of its authorized, issued, and outstanding common stock, \$0.001 par value, effective May 3, 2005. The record date for this transaction will be May 2, 2005.

1. The name of the Company is IMAGINARY CORP. There will be no name change concurrent with the reverse stock split.
2. The Company does not yet have a new CUSIP number. I will send the new CUSIP number as soon as it is received.
3. The effective date of the transaction will be May 3, 2005. The reverse split will be a demand exchange. The Company's stockholders will be required to surrender stock certificates representing their post-reverse split shares of the Company common stock.
4. The Certificate of Change will be filed with the Secretary of State of Nevada effective May 3, 2005.
5. Shareholder approval is not required for this transaction. The Company's Board of Directors have approved the reverse stock split on April 19, 2005.
6. The Company's Transfer Agent will fill out and send back to NASDAQ the Transfer Agent Letter as soon as practice.

Please contact the undersigned if you have any questions or comments. Thank you very much.

Very truly yours,

Joe Attorney